BOOK-KEEPING

BY

DOUBLE ENTRY;

REDUCED,

In its THEORY, to one Simple Rule;

AND APPLIED,

In its PRACTICE, to all the Variety of Accompts

Neceſſary to be kept by

The SHOP-KEEPER, MERCHANT, BANKER, LANDED GENTLEMAN, STEWARD or FACTOR upon a Landed Gentleman's Eſtate, and FARMER: All exemplified in Sets of Books adapted to each Kind of Buſineſs; with Specimens of the moſt neceſſary Subſidiary Books in Buſineſs.

By WILLIAM STEVENSON ſome Time Merchant in Rotterdam,

And preſent Teacher of Book-keeping, authoriſed by Act of Council of the City of Edinburgh.

EDINBURGH:

Printed by R. STIRLING for the AUTHOR.

M. DCC. LXII.

BOOK-KEEPING

BY

DOUBLE ENTRY.

Entered in Stationers Hall, agreeable to Act of Parliament.

MVSEVM
BRITAN
NICVM

ALPHABETICAL LIST

To the Right Honourable GEORGE LIND Esquire, Lord Provost

JAMES STEWART,
JOHN LEARMONTH,
THOMAS HOG, and
WILLIAM HUTTON,
} Esquires, Bailies.

GILBERT LAURIE Esquire, Dean of Gild;
JOHN BROWN Esquire, Treasurer;
JOHN BALFOUR Surgeon, Deacon Convenor;
And the remanent Members of the Honourable Council of the City of Edinburgh.

My Lord and Gentlemen,

AS the Town Council of the City of *Edinburgh* did me the Honour, some few Years ago, to authorise me as the public Teacher of BOOK-KEEPING in the City, I think it my Duty to put this Treatise upon that Science under their Protection, both as a Sign of my Gratitude, and because they are the most natural Patrons of such a Performance, by their high Station in the City, and their Knowledge of the Art itself. So hoping they will be pleased to accept of it graciously, I remain, with the greatest Submission and Esteem,

Your most obedient, and

most devoted humble Servant,

WILLIAM STEVENSON.

AS the TOWN COUNCIL of the CITY of EDINBURGH did me the Honour [illegible]

[illegible] BOOK-KEEPING in the City of

[illegible] Desire that I would [illegible]

think it my Duty to lay this Treatise upon that Science before [illegible]

of my Country, and peculiarly they are the most natural Persons of [illegible] a Performance, for their

high Station in the City, and their Knowledge of the Matter. So perhaps [illegible]

to accept of it graciously. I remain, with the deepest Submission and Duty,

MY LORD AND GENTLEMEN,

Your most obedient humble Servant,

WILLIAM STEVENSON.

EDINBURGH,

AND THE REMAINING MEMBERS OF THE HONOURABLE COUNCIL OF THE CITY OF

JOHN BAILLIE of LAMINGTON, Esquire, LORD PROVOST;

JOHN BROWN, Esquire, LATE PROVOST;

GILBERT LAURIE, Esquire, DEAN OF GUILD;

WILLIAM HOTTON,
THOMAS HOG, and
JOHN LEARMONTH,
JAMES STEWART,
} Esquires, BAILIES.

TO THE RIGHT HONOURABLE GEORGE LIND, Esquire, LORD PROVOST,

ALPHABETICAL LIST

ALPHABETICAL LIST

OF

Thoſe who have taken Subſcriptions for this Book.

A.

THE right honourable my Lord Aberdour
Mr. John Abernethy ſchool-maſter at Gifford-hall
Mr. John Adam architect
The right honourable my Lord Alemoore
Mr. James Allan painter in Edinburgh
Mr. Robert Aliſon of exciſe-office, Edinburgh
Mr. Alexander Anderſon brewer in Leith
Mr. James Anderſon farmer
Mr. Michael Anderſon clerk to the Carron company
Mr. Michael Ancrum merchant in Edinburgh
Mr. William Annandale paper-maker at Auchindinnie
Mr. John Archbald couper in Leith
Mr. Francis Armſtrong merchant in Edinburgh
Mr. John McArthur writer in Edinburgh

B.

William Baird of Newbyth, eſq;
Mr. George Beam writer in Edinburgh
Mr. James Balmain merchant in Perth
Mr. James Ballantyne of Prieſthope
Mr. John Bell lint-manufacturer in Edinburgh
Mr. —— Berry merchant in Edinburgh
Mr. Colin Beveridge writer in Edinburgh
Mr. Archibald Black merchant in Edinburgh
The Reverend Mr. David Black miniſter of the goſpel at Perth
Mr. Francis Blaikie merchant in Edinburgh
Mr. John Bonthrom writer in Coupar of Fife
Mr. Charles Brown writer to the ſignet
Mr. Archibald Bowie merchant in Edinburgh
Mr. Charles Burnet
Mr. Hugh Burn merchant
Mr. Thomas Buchannan taylor in Edinburgh
Robert Bowie of Croſsfoord, eſq;
Mr. Thomas Bowie taylor in Portsburgh
Mr. Alexander Bryce merchant in Dalkeith
Mr. Thomas Brown baxter in Hamilton
Mr. William brown ſchool-maſter in Weſt Kirk
Mr. James Burt ſchool-maſter in Edinburgh
Mr. John Burt vintner in Perth
Mr. Thomas Bryſon brewer in Summer-hall

C.

Major Robert Campbell of Finab
Mr. Hugh Campbell merchant in Edinburgh
Mr. John Campbell writing-maſter, Edinburgh
Mr. Thomas Campbell merchant
Mr. James Campbell at Dundee
Mr. William Carfrae clothier in Edinburgh
Mr. William Carfrae at Dalkeith
Mr. James Cargyll merchant in Edinburgh
James Carmichael of Hales, eſq; writer to the ſignet
Mr. Fairlie Chryſtie at Air
Mr. David Chryſtie at Air
Mr. James Chryſtie writer in Edinburgh
Mr. Thomas Clerk leather-caſe-maker in Edinr.
Mr. Robert Clydſdale watch-maker in Edinburgh
Mr. John Collier writing-maſter in Falkingtown
Mr. John Colquhoun merchant
Mr. Andrew Cornfute rector of the grammer ſchool at Perth
Mr. William Coupar writing-maſter at Dalkeith
George Cranſton of Dewar, eſq;
Mr. Adam Croſier in Canabie, Cumberland
Sir David Cunningham of Mill-craig, baronet
Mr. George Cunningham
Mr. David Currie wright at Dalkeith-bridge-end
Mr. John Currie merchant in Glaſgow

D.

David Dalrymple, eſq; ſheriff of Aberdeen
Sir Robert Dalziel of Binns, baronet
Mr. David Dalziel merchant in Glaſgow
Mr. John Daviſon merchant in Edinburgh
—— Dewar of Canaan, eſq;
James Dickſon of Antonſhill, eſq;
Mr. William Dick painter in Glaſgow
Mr. Robert Dalgardno
Sir James Dunbar of Mochrum, baronet
Mr. Thomas Dunbar merchant in Liverpool
James Durham of Largo, eſq;

E.

The Right Honourable my Lord Edgefield
Mr. Peter Edgar of Porrigelands
James Edward of Solisgirth, eſq;
Mr. David Erſkine ſhip-maſter in Crail
Mr. Alexander Ewan teacher of mathematics in Edinburgh

F.

Mr. James Faichnie merchant in Perth
Mr. Robert Fall merchant in Dumbar
Mr. Robert Farquhar one of the maſters of the high ſchool, Edinburgh
Mr. Laurance Fell wright in Edinburgh

Mr. William Fenton brewer in Edinburgh
Mr. Charles Ferguſon merchant in London
Mr. James Ferrier farmer in Grange
Mr. William Fleming merchant in Edinburgh
Mr. Samuel Foggo banker in Edinburgh
Mr. William Forſyth merchant in Cromartie
Simon Frazer of Lovat, Eſq;
Mr. Charles Frazer merchant in Edinburgh

G.

The Right Honourable the Earl of Galloway
Mr. Andrew Gardner brewer at Burrow-loch
Mr. John Gardner in the cuſtom-houſe, Edinburgh
Mr. George Gardner ironmonger
Mr. John Gillis clerk to the Carron company
Mr. James Gilleſpie tobacconiſt, Edinburgh
Mr. John Gilmor clerk to Mr. Bell
Mr. Archibald Gilchriſt merchant in Edinburgh
Captain James Glaſsfoord at Borrowſtouneſs
Mr. Archibald Govan writer in Edinburgh
The Honourable captain John Gordon
Mr. Alexander Gordon, Edinburgh
Robert Graham of Braichneſs, Eſq;
Mr. George Graham writer in Edinburgh
The Honourable Baron Grant
Lieutenant James Grant at Perth
Mr. Alexander Grant merchant in Edinburgh
Mr. Francis Grant merchant in Edinburgh
Mr. James Grant clerk to the roperie company in Leith
Mr. John Gray writer in Edinburgh
Mr. George Gray portioner of Newton
Mr. James Gray farmer in Pitcocks
Mr. Andrew Greenfield merchant in Dalkeith

H.

Mr. Andrew Haliburton writer in Edinburgh
The honourable Mr. John Hamilton advocate
Mr, James Hamilton merchant in Strathaven
Mr. Nathaniel Handaſyde merchant in Wooller
Mr. William Handaſyde farmer at Gilmerton
Mr. James Harrowar writer in Edinburgh
Mr. Thomas Herriot baxter in Dalkeith
John Hay of Hops, eſq; factor to the moſt honourable the marquis of Tweeddale
Mr. William Hay writer in Edinburgh
Mr. John Henderſon merchant in Borrowſtounneſs
Sir Robert Henderſon of Fordell, baronet
George Hepburn, eſq;
Mr. William Hog merchant in Edinburgh
The honourable Mr. Charles Hope-weir of Craigiehall
William Hope-weir, junior, of Craigiehall, eſq;
Andrew Houſton of Calderhall, eſq;
Mr. William Hume merchant in Edinburgh
Mr. Thomas Hunter taylor in Edinburgh
Mr. John Hunter farmer in Soutra-hill
Mr. Patrick Hutchiſon writer in Edinburgh

J.

Mr. William Jackſon extracter in Durie's office
Mr. James Jackſon merchant in Dalkeith
Mr. Alexander Jack writing-maſter in Glaſgow
Mr. Arthur Jeals
Andrew Jamieſon of Weſter Newton, eſq;
Mr. James Jamieſon farmer
Alexander Innes of Cathlaw, eſq;
Mr. Archibald Inglis Peutherer in Edinburgh
Mr. Charles Johnſton teacher in Edinburgh
Mr. —— Johnſton

K.

Alexander Keith of Ravelſton, eſq; clerk of ſeſſion
Mr. Andrew Keidſlie ſlater in Leith
Mr. James Kemp merchant in Leith
Mr. Donald MacKeller brewer in Mid-Calder
Mr. James Kello wright in Edinburgh
Mr. Robert Kello writer in Edinburgh
James Ker of Morriſtoun, eſq;
Mr. Peter Ker at Ravenſhaugh
Mr. Adam Keir baxter in Edinburgh

L.

Mr. William Laing factor to his Grace the Duke of Buccleugh
Mr. Ebenezer Lamb
Captain Daniel Laurie of the city guard, Edinr.
Mr. Alexander Learmonth merchant in Edinr.
Mr Alexander Learmonth ſhip-maſter in Leith
The right honourable George Lind, eſq; Lord Provoſt of Edinburgh
Mr. Aaron Lithgow at Montroſe
Mr. Alexander Littlejohn merchant in Stirling
Mr. Allan Livingſton writer in Edinburgh
Mr. Henry Lizzars writer in Edinburgh
Mr. David Loch merchant in Leith
George Lockhart of Carnwath, eſq;
Captain Robert Lockhart
Mr. Patrick Low writer in Edinburgh

M.

Mr. John Mairns merchant in Dyſart
Mr. Daniel Mansfield ſchool-maſter in Coupar of Fife
Mr. Hugh Manuel writer in Edinburgh
Andrew Marjoriebanks of That-ilk, eſq;
Lieutenant Colonel James Maſterton
Mr. Alexander Mayles brewer in Edinburgh
Mr. Charles Mayſton merchant in Edinburgh
Mr, Alexander Mercer merchant in Edinburgh
Mr. Robert Menzies at Perth
Mr. Andrew Mac Ara merchant in Edinburgh
Mr. William M'Ghie merchant in Edinburgh
Mr. Archibald M'Doual clothier
Mr. James M'Doual clothier
Mr. Alexander M'Millan at Muſſelburgh
Mr. Robert M'Michael accomptant, Edinburgh
Mr. John M'Kinnon ſchool-maſter at Monigaff
Mr. George M'Queen wright in Edinburgh

Mr. Alexander Mitchel merchant in Leith
Mr. James Mitchel
Mr. William Meikle brewer at Drumdry
Mr. James M'Iver merchant
Joſhua M'Kenzie, eſq; M. D.
Mr. Kenneth M'Kenzie in Dingſal
Mr Alexander Millar merchant
Mr. Patrick Millar merchant in Leith
Mr. John Millar merchant in Hamilton
Mr. George Moncreiffe of Sanchopwood writer in Edinburgh
The honourable Robert Montgomery, one of the comiſſioners of his Majeſty's cuſtoms
James Montgomery, eſq; one of his Majeſty's ſollicitors
Mr. Thomas Montgomery at Air
Mr. Hugh Monro, London
Mr. John Moor writer to the ſignet
The right honourable the Earl of Morton
Mr. David Murray vintner in Edinburgh
Mr. John Murray writer in Edinburgh

N.

Mr. Robert Nicol one of the Doctors of the grammer ſchool of Perth
Sir John Niſbet of Dean, baronet
Mr. William Nisbet
Mr. Robert Norie painter in Edinburgh

O.

Mr. Thomas Ogilvie writer in Edinburgh

P.

Mr. James Paterſon ſcarlet dyer at Brunſton
James Patullo of Balhouſie, eſq;
Mr. James Pillans tenant at Deanhead
Mr. George Pirie wright in Haddington
The right Honourable my Lord Preſtongrange
Mr. John Pringle ſon to my Lord Edgefield
James Pringle of Bowlan, eſq; one of the principal clerks of ſeſſion
Mr. Alexander Pringle merchant in Dumbar

R.

The right honourable my Lord Reay
Mr. James Ramſay accomptant of excife
Mr. Thomas Rannie ſenior merchant in Edinr.
Mr. Francis Renwick
Mr. James Richardſon merchant in Perth
The right honourable the earl of Roſeberry
John Robertſon of Tulliberton, eſq;
Mr. James Robertſon from Dobie
Mr. Hugh Robertſon merchant in Hamilton
Mr. John Roſs gardener at Logie
Mr. John Rutherford writer in Perth
James Ruſſel of Earlesmill, eſq;

S.

The honourable major Andrew Sandilands
Mr. William Sandiman merchant in Perth
Mr. John Scot gardener to his Grace the Duke of Athol
Bailie Alexander Scot merchant in Edinburgh
Mr. Alexander Scot wright in the Abby
Robert Stewart of Binny, eſq;
Bailie James Stewart at Bonnington
Mr. Peter Simpſon farmer at Edminſton
Mr. William Smith of Stockbridge
Mr. Alexander Spiers merchant in Glaſgow
John Spotswood of That-ilk, eſq;
Alexander Stevenſon junior of Smithfield, Eſq;
James Stevenſon eſq; advocate
Alexander Stevenſon eſq; M. D.
Mr. William Stevenſon Farmer at Humbyres
Mr. John Straiton brewer in Portsburgh
Mr. Gilbert Stirling writer
Mr. James Stirling teather of mathematics
Mr. Robert Stirling printer in Edinburgh
Mr. George Swan merchant in Perth
Mr. William Swanſon teacher in Edinburgh
Mr. Edward Swift accomptant of excife-office
John Swinton younger of That-ilk, eſq; advocate
Mr. William Swinton merchant at Berwick
Mr. Archibald Scot brewer Potterrow
Thomas Shairp of Houſton, eſq;
Thomas Shairp younger, eſq;
Mr. Alexander Shairp merchant in Edinburgh
Mr. Charles Sheriff merchant in Leith
Sir John Sinclair of Longformachus, baronet
The right honourable my Lord Somervill
The honourable Major Hugh Somervel
Mr. David Somervill merchant
William St Clair of Roſlin, eſq;
Mr. Andrew St. Clair banker in Edinburgh
Mr. Andrew Simpſon of Pendrich
Archibald Stewart of Torrence, eſq;
Mr. Andrew Stewart writer to the ſignet
Mr. Andrew Stewart writer in Edinburgh
Mr. William Stewart merchant in Perth

T.

The right honourable my Lord Torphichen
Mr. Alexander Thain merchant in Leith
Mr. William Taylor merchant in Edinburgh
Mr. John Thomſon accomptant of excife
Mr. John Thomſon teacher of mathematics
Mr. James Thomſon writing-maſter in Edinr.
Mr. Thomas Tod merchant in Edinburgh
Mr. Archibald Trotter merchant in Glaſgow
Mr. Robert Turnbull farmer at Liberton Weſtmains
Mr. Alexander Turnbull wright in Edinburgh

U.

Mr. Leonard Urquhart writer to the ſignet

V.

Mr. John Veitch merchant in Edinburgh

W.

Andrew Wauchop of Niddery, eſq;
Mr. David Wardrop merchant in Edinburgh

Mr. John Watſon, junior, poulterer in Edinburgh
Mr. Robert Watſon of Woodend writer, Edinburgh
Mr. William Williamſon poulterer in Edinburgh
Mr. Thomas White farmer at Primroſe-barns
Mr. William Wight baker in Edinburgh
The reverend Mr. John Wilkie miniſter of the goſpel at Uphall
Mr. James Wilſon farmer at Eaſtfield of Penny-cook
Mr. Thomas Wilſon ſchool-maſter at Kirktown
Mr. Thomas Wilſon clerk in the exciſe-office
Mr. George Wilſon
Mr. Alexander Walker
Mr. Thomas Winter land-ſurveyor
Mr. John Wooddrop writer in Edinburgh
Mr. Alexander Wood writer in Perth
Mr. Thomas Wright merchant in Dantzick

Y.

James Young of Woodſide, eſq;
Mr. William Younger ſurveyor of exciſe office in Leith

Notwithſtanding the Care taken in the Preſs, yet I find ſeveral literal, *&c. Errata*, which the Reader will eaſily diſcover by the Senſe; but there are ſome which it will be neceſſary to notice particularly, the moſt remarkable of which that have occured to me are theſe following, *viz.*

ERRATA.

PREFACE, P. 2. Par. 3. L. 3. for Tranſaction, read Tranſactions.

INTRODUCTION, P. 1. Par. 3. L. 5. for record his Tranſactions he pleaſed, read as he pleaſed, or after what Manner he pleaſed.

WASTE-BOOK for the Merchant Set, at the top of the 13th Page, for *Edinburgh* 31ſt July, read 8th Auguſt.

WASTE-BOOK for the Merchants Set, in the 2d Tranſaction of the 30th November, inſtead of reading it as it is printed, read thus:

Paid Houſhold, *&c.* Expences for this Month, *per* reſpective Book	£	8	16	8	
For ſundry petty Charges - - - -		2	1	8	
	£	10	8	4	

JOURNAL for the Merchant Set, 20th January, for the Number of the Poſt, for 1 read 10

D°. 20th February, Poſt N°. 23d, 2d Line, after £ 330 16 4 read Value

D°. Poſt N°. 74, upon the Column for the Leger Folios, for $\frac{7}{9}$ read $\frac{7}{9}$

D°. after Poſt 79 ſupply 80, which is ommitted.

D°. Poſt N°. 130, in the Money Column for 20 *l.* read 203 *l.* 6 6

D°. Poſt N°. 159, upon the Column for the Leger Folios for $\frac{5}{13}$ read $\frac{5}{13}$

JOURNAL for the Factor upon *Greenſide*, Poſt N°. 17, upon the Columns for Credit, for 18 *l.* read 18 *ſ.*

JOURNAL of Farm of *Broomknows*, Poſt N°. 10, upon the Column for Creditor, for 5 *l.* read 5 *ſ.*

N. B. In ſeveral Places the Names *Peter* and *James Brewer* are ſometimes made *Brewar*, but muſt always be read *Brewer*, both in the Leger and Indexes.

PREFACE.

BOOK-KEEPING by Double Entry (known by the Name of the *Italian* Method of Book-keeping) hath been treated ſo often, and by ſo many different Authors, that one might reaſonably imagine the Subject is ſo far exhauſted, that no more remained to be wrote upon it. This was, many Years ago, ſo much my own Opinion, that I had reſolved never to touch it as an Author, eſpecially when I conſidered that I am not qualified for that Purpoſe, as being a *Scots* Man born, and not Maſter of the *Engliſh* Idiom, which now prevails over the whole Iſland of *Britain*; but as I have been bred to the Practice of Buſineſs for moſt Part of my Life, and by ſome Misfortunes in Trade not being able to carry it on with any Advantage, I betook myſelf to the teaching, for which I preſumed I might be qualified, conſidering the Experience I had pick'd up by my long Practice in real Buſineſs.

At my firſt ſetting out in that Shape, I got a Collection of moſt of the Books I could find upon the Subject, to ſee what I could learn from them in the teaching Way; but all I could find were long Diſcourſes upon Theory, or tedious Queſtions and Anſwers by Way of Inſtruction (as they call it) to little Purpoſe; the Subſtance of which might all be comprehended in a very few Lines; and when I looked into the practical Books, I found the Tranſactions ſo forced and unlike real Trade, that I could not make uſe of one of them to teach by, and therefore was obliged to compoſe Books for myſelf, which I have taught by upwards of 32 Years, during which Time I have had occaſion to teach great Numbers of all Ranks and Stations, moſt of whom are now in Buſineſs of different Kinds, or enjoying their Eſtates; and ſo far as I could ever learn, they ſeemed to be pleaſed with that Piece of Education they got from me; ſo that I have Reaſon to believe my Application that Way hath not been in vain.

About 20 Years ago I compoſed the following Introduction for the Uſe of my own Scholars, without the leaſt Intention of publiſhing it; but ſeveral of my Friends, and ſome very good Judges, upon reading it, ſollicited me from Time to Time to put it to the Preſs, alledging it was a Syſtem of Book-keeping by it ſelf, and worth communicating to the Public; but that there was a Neceſſity to write a practical Sett of Books along with it, and Books for a landed Eſtate and Farmers, which has never been attempted by former Authors, tho' as much wanted as thoſe for Merchants.

I at laſt yielded to the repeated Sollicitations of my Friends, and reſolved to publiſh the whole as it now appears, and muſt take its Fate as it ſhall happen to pleaſe or diſpleaſe the Public, to whoſe Judgment it muſt now be ſubmitted.

It may reaſonably be expected, that, as an Author, I ſhould ſay ſomething in Praiſe of the Art I treat of; but that I entirely neglect.

1ſt. Because it hath already been done ſo often, and by ſo many different Hands, that all I could ſay upon the Subject would be a mere *crambe repetita*.

2dly. The trading World has now, by Experience for ſome Ages, been ſo ſenſible of its Uſefulneſs, that any further Recommendation of it would be entirely ſuperfluous.

However, as it poſſibly may be alledged that this Performance is alſo ſuperfluous, after thoſe of ſo many Authors upon the Subject, I find myſelf obliged to ſay ſomething in Defence of it. And,

1ſt. Tho' ſeveral Authors have written very judiciouſly, and laid down many excellent Rules for Theory, yet they are generally ſo tedious and numerous, that they are a great Bur-

then to the Memories of both Readers and Learners; whereas I have reduced the whole Theory to one ſhort ſimple Rule, which cannot be in the leaſt burthenſome to the Memory, but will be a pleaſant Exerciſe to the Judgment to apply it in all Caſes, and, if judiciouſly applied, will anſwer all Queſtions that can occur in BOOK-KEEPING, let the Nature of the Buſineſs be what it will, which I know by upwards of 40 Years Experience, and all thoſe who have been my Scholars know that I never gave them any other, but ſhew'd them how to apply it in all Caſes, when they were difficulted.

2dly. I HAVE given ſo plain a Direction for the practical Stile of BOOK-KEEPING, that ſcarce any who have a ſmall Knowledge of the Propriety of Language but may, by it, make up any Journal Poſt to read ſmoothly, and narrate the Tranſaction fully, to the Satisfaction, as well as for the Information both of the Perſon to whom the Books appertain, and of others who may have Occaſion to inſpect them, which I look upon to be the main End and Deſign of BOOK-KEEPING: notwithſtanding whereof, I have ſeen many Books of real Buſineſs that none could underſtand but the Perſon who wrote them, and ſometimes not he neither, when the Tranſaction happened to be of an old Date, which Misfortune I'm ſure will be prevented, provided People will be at Pains to follow the Directions I have laid down; and this I have demonſtrated ſo fully in the Introduction, that I think no more needs to be ſaid upon it.

NEXT, as to the Practice, I have laid down an eaſy Plan of Trade, that might be reaſonably gone through in the Space of a Year, to which Time I confine my Books; and have contrived the Tranſaction ſo that former ones introduce others, and theſe others proceed from, and depend upon the former, in ſuch a Manner that the whole hangs together like the Links of a Chain from End to End, and yet have a great Variety in them, conſidering their Shortneſs, and to have made them longer, would both have enhanced the Price, and tired the Readers.

I HAVE compriſed, in one Sett of Books, Variety of Examples of proper Trade, foreign and domeſtic, of Factory, both in buying and ſelling for others, and negotiating of Bills of Exchange for Accot. of a foreign Correſpondent, and of Adventures in Company, in ſo much that I hope, with all Submiſſion, it may paſs for as complete a Courſe of BOOK-KEEPING as hath hitherto appeared in this Part of the World.

I ACKNOWLEDGE that ſome Circumſtances may occur, which a Man in preſent Buſineſs, or in that Kind of Buſineſs of which the Tranſactions happen to be, may find Fault with, ſuch as the Charges upon Trade, commonly called CHARGES of MERCHANDISE, being ſometimes not exactly what it might have been, and perhaps the ſame may be ſaid of FAMILY EXPENCES and ſome other Articles, and that the Prices of ſome Commodities differ from what they are now, theſe Books having been compoſed many Years ago, and I thought it needleſs to alter them, as that hath no Effect upon the Manner of BOOK-KEEPING, that being ſtill the ſame, whether the Sums are too ſmall or too great; and I have always endeavoured to make them rather the firſt than the laſt.

WITH repect to the Titles of the Accompts, I may perhaps differ in ſome of them from both Authors and Traders; but that I do not regard, provided they be applicable to the Nature of the Tranſactions; and I am ſure I have taken ſuch as are in uſe by the moſt complete and experienced Merchants, and provided the true Principles of Double Entry be kept up, and the Balances come out right upon the whole, I quarrel no body for differing from me as to particular Circumſtances or Fancies.

FOR Inſtance; in the Factorage, ſome uſe a Sale Book, and others inſert every thing minutley in the Waſte Book and Journal, and make Columns in the Leger upon the Correſpondent's Accot. Sales for the different Kinds of Goods. I have done that in both Ways, to ſhew that it is indifferent which, becauſe both will turn out to the ſame Purpoſe; but thoſe who deal much in ſelling for others in my Opinion had beſt uſe the Sale Book.

AGAIN, in Company Accompts I have divided the Shares of the Wine in Company with *John Hodge* at every partial Sale; whereas others might perhaps delay that till all was ſold off, and then divide the Shares in one Poſt, which would do juſt as well; but I think it is not the Buſineſs of an Author nor of a Teacher to curtail, that being left to the Judgment of every one who underſtands the Principles thoroughly, to do in it as he thinks proper, according to the Nature of his own Buſineſs.

SOME Perſons who I know wiſh me well, adviſed me to have the Book printed in an 8vo. Volume, as being both more convenient to carry about one, and more beneficial for me as

to

to the Price, but this Propoſal I could never go in with. *1ſt*, Becauſe I think all Books on that Subject ought to be printed preciſely in the ſame Manner and Volume in which they are written.

2dly. Becauſe there are many Parts of the Legers, (eſpecially thoſe for Gentlemen and Farmers) which are made up of ſo many different Columns in the ſame Accot. that a leſs Volume than that in which they are publiſhed could not have contained them. And, *Laſtly*, for my own Profit, I do not regard it, if the Performance happen to prove agreeable and uſeful to the Public, which is my chief Intention and Deſire.

I HAVE annexed Copies of ſuch Subſidiary Books as ought to be kept in an uniform Method, *viz.* a CASH BOOK, a COPY BOOK OF ACCOMPTS CURRENT, and SALE BOOK: The two firſt ought to be kept in the moſt exact Manner by every Man of Buſineſs, and the laſt is only of uſe to thoſe who deal much in ſelling Goods for Accot. of other Perſons who employ them, and theſe I have inſerted are preciſely agreeable to the Body of the Books publiſhed along with them; ſo that every Reader may compare them, and ſee what Connection they have together, which I think plainer and more inſtructing, than to give Deſcriptions of them, as ſome Authors have done.

SOME may think that a Copy-Book of Accots. Current is not neceſſary, as being only an Abſtract from the Accot. Current in the Leger; but my Reaſon for thinking it even abſolutely neceſſary, is, that an Accot. ſent to a Correſpondent may be, or ſaid to be loſt, and they want another Copy, which is eaſily taken again from the Leger, but may happen to differ in ſome Expreſſion, tho' the Balance come out the ſame Way, and this may give occaſion to a troubleſome Correſpondent to make Quarrels and Delays, *&c.* inſtances of which I have ſeen myſelf; and for the ſame Reaſon I would adviſe every Man who has occaſion to ſend Parcels of Goods to other People, whether they be his own Goods, or Goods purchaſed from others in Commiſſion, to keep a Book containing exact Copies of all the Envoices he ſends off.

THERE are ſeveral other Subſidiary Books uſed by Trading Men, according to their different Buſineſs; but they are generally ſuch as I have obſerved ſcarce two keep in the ſame Manner, every one forming them according to his own Fancy, ſo that it is indifferent how they be kept, provided the Uſe of them be underſtood, and he will but make a bad Accomptant that has not Judgment and Invention enough to do that agreeably to his Buſineſs.

THE Books of Houſhold and Perſonal Expences, and Charges of Merchandiſe, are no Books of Art, but mere ſimple Books in any Shape a Perſon pleaſes, with Money Columns, in which is written down from Time to Time, PAID FOR—(mentioning for what) and then at any Period, either weekly, monthly, or quarterly, bring in the Total to the principal Books, in order to credit the Caſh Accot. I have choſen the Medium, and brought them in monthly, as will be ſeen in the Books.

I MUST make one Obſervation with reſpect to the Charges of Merchandiſe, and that is particularly uſeful for thoſe who deal much in Commiſſion, and have occaſion to pay Poſtages and petty Charges for Accot. of their Correſpondents, which would be troubleſome to pick up from the general Accot. and therefore I would adviſe ſuch to keep a ſmall Book, divided into Spaces for their different Employers, which may be longer or leſs, as they think there will be Occaſion for them, which every Man can judge of according to the Nature of his Buſineſs; which Book muſt have the Pages numbered, and an Alphabet at one End of it. Then as the general Accot. will contain the whole, he muſt tranſport from it the Articles that are to be placed to any particular Accot. that ſo he may know the whole to be carried to the debit of that Perſon's Accot. Current, when he ſends him the Abſtract; or if a tickliſh Correſpondent, he can ſend him all the Particulars; ſuch as a Letter of ſuch and ſuch a Date, *&c.* and this he can always ſend Copies of when demanded.

AGAIN, as it is abſolutely neceſſary for every trading Perſon to keep a Copy Book of all the Letters they write upon Buſineſs, I would adviſe them to number all the Pages (which I have frequently ſeen omitted) and have an Alphabet either before or after it, and when they write to a Correſpondent, they ought to write down his Name under the Letter of the Alphabet to which it belongeth; thus, *Abram. Vanhoven, Rotterdam*, Page 2, 5, 10, 12, *&c.* leaving ſuch a Space after his Name for the ſeveral Pages they can judge he may require, by which Means they can trace out all the Letters to him, without the leaſt Trouble; whereas otherways, they have to go over the whole Letter Books, which I have found both a very tedious and troubleſome Taſk.

I THINK

I THINK I have by this Time ſaid all that is needful, both with relation to the principal and ſubſidiary Books neceſſary for Traders, and ſhall only add, by Way of Advice, that they ought to be careful not to omit inſerting every (even the minuteſt) Tranſaction, either in their Memorial, or at leaſt in ſome ſubſidiary Book, from which it may be brought in at a proper Period, and again be as particular in the Journal with reſpect to the Circumſtances, as in the Memorial; for the Journal is the principal Regiſter, in which nothing ought to be omitted, whereas ſometimes I have ſeen it ſo lame, that the Tranſactions could not be underſtood, till Recourſe was had to the Memorial, which is making it the principal Book, which was never the Deſign of it; becauſe it may be written by different Hands, in what Manner one pleaſes; and it is the Buſineſs of the Accomptant to make up the Journal, ſo as there needs no Appeal to the other, and hence I ſuppoſe it has got the common Name of a WASTE-BOOK; and I cannot help thinking, that in moſt Kinds of Buſineſs, very few ſubſidiary Books are needful, provided a Man is diſtinct and exact in the three principal Books, and I have frequently ſeen great Confuſion proceeding from writing a Heap of bye Books, without pointing out the Uſe of them, either by their Titles or otherways, which occaſions an immence deal of Writing to no Purpoſe, beſides the Time ſpent upon them; and wherever I met with ſuch Heaps of Books (which I have frequently done) I always found them badly kept, and that the Keeper of them underſtood no more of BOOK-KEEPING than merely the Names Dr. and Cr. without knowing how to uſe them.

I THINK now I have ſaid all that ſeemeth needful, to thoſe who may read the Books purely for their own Inſtruction or Improvement; but as it is poſſible ſome Teachers may think them proper Materials to teach their Scholars by, I ſhall preſume to offer them my Advice in that Caſe, which is, that tho' I have done all in one Sett of Books, becauſe it would have been both tedious and expenſive to have divided them, yet to teach by them in that Shape would not be ſo beneficial to a Learner as to divide them into three different Setts, and balance at the End of each; beginning a new Inventory after the firſt and ſecond Balance; becauſe I find by Experience, that Learners can never have the balancing too often explained, that being what they have greateſt Difficulty to comprehend. This a judicious Teacher might very eaſily do, by picking out all the Articles of proper Trade both foreign and domeſtic, which makes the firſt Sett included in ſix Months; next all the Articles of Factory, which may take in other ſix Months; then as the Nature of ſome of the Company Tranſactions is ſuch that they cannot reaſonably be included in ſo ſhort a Time, I would give them a full Year; but as I am ſenſible many Teachers know no more than what they have learned by reading, 'tis poſſible they may not be able to make up the Setts in the Manner preſcribed, without a more particular Direction, which they may pleaſe take as follows, *viz.*

1*ſt*. I WOULD adviſe the Teacher to write out for himſelf a WASTE-BOOK for three different Setts, the firſt of which may contain the Tranſactions from which the following Journal Poſts are taken, *viz.* Poſt N°. 1, 2, 3, 5, 6, 8, 10, 11, 12, 14, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 45, 56, 57, 58, 59, 64, 66, 67, 68, 69, 70, 72, 75, 79, 80, 81, and 82.

THIS may complete the firſt Sett, and may, if he pleaſes, be balanced by WASTE-BOOK, JOURNAL and LEGER, and then make a new Inventory; after which,

2*d* SETT may contain the Tranſactions of N°. 29, 43, 44, 48, 49, 54, 55, 60, 61, 62, 63, 73, 74, 76, 86, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 103, 106, 107, 108, 109, 110, 115, 119, 120, 121, 122, 123, 124, 125, 129, 131, 132, 133, 134, 137, 138, 139, 142, 147, 148, 151, 152, 153, 154, 155, and 159.

HERE balance again by the Journal and Leger, and then begin a new Inventory for the third Sett, which muſt contain N°. 4, 7, 9, 13, 15, 39, 40, 46, 47, 50, 51, 52, 53, 65, 71, 77, 78, 83, 84, 85, 87, 99, 100, 101, 102, 104, 105, 111, 112, 113, 114, 116, 117, 118, 126, 127, 128, 130, 135, 136, 140, 141, 143, 144, 145, 146, 149, 150, 156, 157, and 158.

HERE I balance this Sett by the Leger only, which ſheweth the Learner all the different Ways it may be done.

I WOULD not allow the Scholars to copy any more than the WASTE-BOOK, and at the Beginning of it the general Rule, at the Foot of Page 3d of the Introduction, and the Direction for making a complete Journal Poſt at the Top of Page 4th, which Rule and Direction may be got

got by Heart in a few Minutes, and is all that their Memories need be burthened with, the Application of theſe depending entirely upon Judgment, and a little Aſſiſtance from the Teacher.

I COME now to ſay ſomething upon the Books for a Landed Eſtate, and indeed I muſt acknowledge I am at a Loſs upon that Subject, as I never had an Eſtate of my own to manage, nor ever had the Management of one for another, and I could not meet with any Gentleman who kept his Acco^{ts}. in the Manner I propoſed, and therefore was obliged to pick up what I could by Converſation, concerning the Manner and Seaſons of receiving Rents, &c. and make the beſt of the reſt I could, and I am hopeful what I have done may encourage others who have Eſtates, and underſtand the Principles of BOOK-KEEPING, to improve upon my Beginning, if they find it any way agreeable and uſeful.

THE Books for a Factor, or Steward for a Gentleman's Eſtate, I have made from the ſame Eſtate kept in the preceeding Books by the Proprietor, by which Means the Difference will be eaſily diſcovered, and by-the-bye, I do think that Part is none of the worſt of the Performance, there being ſomething pretty curious in it to thoſe who will take the Trouble to conſider it ſeriouſly.

THE Books for the Farmer are as near Reality as I could make them, and I muſt here acknowledge my Obligation to a worthy Gentleman, who was ſo good as allow me Acceſs to moſt of his Books, from which I pickt out the Nature of the Tranſactions, though not ſo minutely as I could wiſh; becauſe I think that, without a great deal of Trouble, they may, after Harveſt, have an Account of the Threaves of their unthreſhed Corn; and again, what Quantity of threſhed Corn and Straw, &c. proceeded from that, by which Means they might come to the utmoſt Satisfaction they could wiſh; but as I am a mere Stranger to thoſe Affairs, I durſt not venture upon them too minutely, leſt I ſhould have committed greater Blunders than perhaps I have done by treating them in general; and truly my own Opinion is, that no Man can compoſe a right Sett of fictitious Books for a Merchant, but he who has been concerned in real Trade; none that for a Gentleman's Eſtate, but he who has an Eſtate of his own; none that for a Farmer, but he who has dealt in real Farming, and all the three ought to underſtand the Principles of BOOK-KEEPING thoroughly.

IN a Word, all that I have done is but a mere Attempt to make BOOK-KEEPING more generally ſtudied, as I have by this Eſſay ſhewn that it is both needful and applicable to all Kind of Buſineſs; and I heartily wiſh it may have the Effect to ſtir up ſome abler Hand to treat the Subject with more Accuracy and Judgment than I have done, to the Satisfaction of the Public, and for the Benefit of Mankind.

INTRODUCTION

TO

BOOK-KEEPING

IN THE

ITALIAN METHOD.

SUCH is the Variety of Tranſactions in Buſineſs of all Kinds, that it is not to be ſuppoſed that a Man, who is employed either in public or private Affairs, let them be ever ſo ſmall, is able to retain all the Tranſactions in his Memory, ſo as to produce them upon every Occaſion, when it may be needful; which is the Reaſon that we find wiſe Men, in all Ages, have thought proper to keep a written Record of their Tranſactions, both for their own Satisfaction, and that they may be able to produce it to others for a Teſtimony of the Truth, and to ſhew their Exactneſs and Honeſty in their Dealings, with reſpect to themſelves and others *, and this Record has been called, by univerſal Conſent, a Man's Books †.

BUT we don't find amongſt the Ancients any particular Rule laid down for keeping of this Record; every Man having been left at Liberty to keep it according to his own Fancy; and conſequently was no Art, ſeeing every Man of Senſe, who could write, might keep his Record in what Manner he pleaſed: The Inconveniencies of which are ſo obvious, that they will appear at firſt View; becauſe, in caſe of a Man's dying ſuddenly, it may be very hard, and take up a great deal of Time to regulate his Affairs; and Inſtances have been, and but too frequently are, even to this Day, where they could never be brought to Rights, whence have proceeded Diſputes, Law-ſuits, *&c.* by which great Part of the Subject has been conſumed; and ſometimes Heirs and others, who would have been in wealthy Circumſtances, have been reduced to Poverty.

AFTER the Diſſolution of the *Roman* Empire, when People began to get their Riches by Commerce, and not by the Sword, as they had done formerly, the *Italians*, and eſpecially thoſe of *Venice* and *Genoa*, were the firſt great Traders in *Europe*; and when Trade began to flouriſh, or turn warm, and the Tranſactions frequent, they ſoon ſaw the Inconveniency of the former Way, of leaving every Man at Liberty to record his Tranſactions he pleaſed, and therefore were obliged to make a Virtue of Neceſſity, and contrive a Method of recording them, in ſuch a Manner as might be reduced to an Art or Science, founded upon certain Principles capable of being applied to all Kind of Practice; ſo that whoever was taught this Art could underſtand any Man's Books kept in that Manner, and bring his Affairs to a right Bearing in a ſhort Time, and with abſolute Certainty, though the Perſon who wrote them happened to be abſent or dead.

* *Vide* Corn. Nep. vit. Att. cap. XIII.
† Tabellæ acceptorum et expenſorum.

For this Reaſon it has got the Name of Italian Book-keeping, which may be defined thus:

Defin. Italian Book-keeping is an exact Regiſter of a Man's Affairs by Double Entry.

First, I call it a Regiſter; that is to ſay, an authentic written Record for Preſervation, and Help to the Memory at all Times. It is called an exact Regiſter, becauſe in it is contained the Inventory of a Perſon's Stock or Eſtate when he commences Trade, as well as the daily Tranſactions that occur afterwards; and in narrating theſe, no Circumſtance muſt be omitted that is in the leaſt neceſſary to give Light into the Nature of the Tranſaction, either to the Perſon himſelf whoſe Regiſter it is, or to any other who may have Occaſion to examine into the State of his Affairs at any Time.

It is ſaid to be regiſtrated (or recorded) by Double Entry; that is to ſay, by Debitor and Creditor; or ſhewing who it is that owes, or to whom any thing is due or owing; becauſe in every Tranſaction the proper Debitor and Creditor muſt be plainly and diſtinctly narrated, with all the Reaſons and Circumſtances of both; but as ſome Tranſactions may happen where the Debitor will appear at one View, but we can find no Creditor; on the contrary, others where we ſee the Creditor plainly, but can find no Debitor; hence it follows, that in Courſe of Buſineſs there may be Debitors and Creditors of three different Kinds or Claſſes, *viz.* Personal, Real, and Fictitious.

By Perſonal Drs. and Crs. we underſtand, thoſe Perſons with whom a Man may have any Dealings, and whom conſequently he muſt make Drs. as often as he gives them any thing, or gives away any thing by their Order, and for their Accot. and when he receives any thing from them, or from any other for their Accot.; they muſt be made Crs.

Real Drs. and Crs. are all the Effects a Man has, or the Commodities he deals in, which he muſt make Drs. as often as he pays any thing for them, and Crs. as ofetn as he receives any thing for their Accot. For Example:

A Man buys a Houſe, for which he has paid, or engaged himſelf to pay £ 200. It is plain he has nothing to depend upon for his Reimburſement but the Houſe, and therefore he muſt make the Houſe Dr. until it brings in his Money; or at leaſt till he has got ſomething elſe in Place of it, or ſome Perſon engaged to pay him for it, and then the Houſe muſt be diſcharged of its Debt, and that is, it, muſt be made Cr.

But the Nature of ſome Tranſactions (as I hinted above) being ſuch, that the Cr. or Crs. may be found at firſt View, but no proper Dr. appears, either perſonal or real; in that Caſe we muſt neceſſarily have Recourſe to a fictitious, or imaginary Dr. For Example:

When I ſhip a Parcel of Goods to be exported, I am at no Loſs for the Crs.; becauſe if the Goods were lying by me, I know they were entered as Drs., and as they are now ſent away, conſequently they muſt be diſcharged, or made Crs.; but if I bought them for ready Money, Caſh muſt have Credit; and if upon Truſt, the Perſon from whom I bought them muſt have Credit until I pay him: But when I look for a Dr. either perſonal or real, I can find none; for if I make the Maſter of the Ship Dr. it is falſe; becauſe he is only conditionally ſo; that is to ſay, in caſe the Ship arrives ſafely at the deſigned Port, and in theſe Terms he grants his Obligation, *viz. Sea Hazards excepted*; and therefore I cannot make him Dr., and for the ſame Reaſon neither can I make the Ship Dr.: Thus, having neither perſonal nor real Dr., and yet am obliged, by the Definition, to have both Dr. and Cr. in every Tranſaction, I muſt of Neceſſity have Recourſe to a fictitious or imaginary one; to find which I conſider with myſelf what will be the moſt proper one, and finding it is only upon the Fate of that Voyage that I depend for my Goods, I muſt hence conclude, that the Voyage is the moſt proper Dr., and therefore I make Voyage to in , (mentioning the Place whither bound, and the Ship and Maſter's Name) Dr. until I hear of her ſafe Arrival.

Suppose again, that I have received a Preſent from any Perſon, either in Money or Effects; this muſt certainly be recorded in my Books according to the Definition; and to do that I have no Difficulty in finding the Dr.; becauſe, if the Gift was in Effects, then theſe Effects, naming them by their Names, are real Drs. for their Value; and if in Money, then Caſh (which is the Repoſitory in which I keep my Money) muſt be made Dr. until I retire it from that Place, and pay it away; but looking for a Cr. I can find none; for I cannot make the Perſon from whom I got the Preſent Cr.;

Cr.; becauſe, if I did ſo, it would appear by my Books that I owed him the Value; but it is plain I owe him nothing but Thanks; becauſe he gave it me freely without expecting it back: Wherefore I conſider what will be the moſt proper fictitious Cr., and finding, by the Nature of the Tranſaction, that his Gift is ſo much Gain to me, I contrive a Title that may ſhew me my Gain as well as my Loſs; and ſo I call it PROFIT and Loss, which Accot. I make Cr.; and when I give any thing away, for which I am to have no Return, I make that ſame Accot. Dr.; and thus, by comparing the Debit and Credit Sides of this Accot., I ſee at any Time whether my Loſs or Gain be greateſt; and this is the Uſe of that Accot., which is ſo abſolutely neceſſary, that it cannot be wanting in all Kinds of Buſineſs, where a Man pretends to obſerve the leaſt Regularity, and is deſirous to know the State of his Affairs at all Times.

FROM what is ſaid above, we may obſerve, that no certain Rule can be given for thoſe fictitious Drs. and Crs., ſeeing they will be more or leſs numerous, according to the Nature of a Man's Affairs, and therefore that muſt be left to every Man's own Judgment, to contrive them according to the Nature of his Tranſactions; only this general Direction may be given about them, *viz.* *Let the Titles be ſo contrived, that they expreſs the Nature of the Tranſaction as nearly, and in as few Words as poſſible.*

FOR Illuſtration of this Direction, I ſhall give a few Inſtances of ſome fictitious Titles, which are commonly uſed in this ART, as being neceſſary in all Kinds of Buſineſs. For Example: I ſuppoſe the firſt Thing a Man does, when he ſets out in the World, is to take a Liſt of all his Effects, and Debts due to him, as well as the Debts he owes to others; which is called making an Inventory of his Eſtate: Now, according to the Principles laid down, all theſe Effects are ſo many real Drs., and the Perſons who owe him are ſo many perſonal Drs.; but as he himſelf is the Cr., and it has been found inconvenient and tedious, as well as improper, for a Man to make himſelf Cr. in his own Books; therefore he muſt contrive ſome other Cr. to repreſent himſelf in his Books, and that is called STOCK; becauſe theſe Drs. are ſundry Branches of his Stock; and when, on the other Hand, he regiſters his Debts, Stock, as repreſenting himſelf, muſt be made Dr, and the Perſons to whom he owes are the ſeveral Crs.; ſo that by ſubtracting the Debit from the Credit of his Stock, he ſees at once the Difference, which is called his NEAT STOCK, or preſent free Eſtate, and from this Method of accompting has perhaps proceeded the common Way of ſpeaking, that ſuch a Man is worth ſo much; not meaning his Perſon, but his Stock as repreſenting him.

AGAIN, in the Courſe of Buſineſs, when a Man pays out Money for the Charges of his Family, his own Perſon, or his Trade; in all theſe Caſes CASH is Cr.; but he muſt ſupply Drs. applicable to the Nature of the Tranſaction, *viz.* for the firſt two HOUSHOLD and PERSONAL EXPENCES; and for the other (if a trading Man) CHARGES OF MERCHANDIZE; or, if no Merchant, he may call it INCIDENT CHARGES, or any other applicable Title he thinks proper.

AGAIN, as every Man, in the Courſe of his Buſineſs, will have Occaſion both to draw and accept Bills, and alſo to have Bills remitted to him by his ſeveral Correſpondents, upon different Perſons, with whom he may probably never have any other Dealings; this would Occaſion a vaſt Multiplicity of Accompts to make every Accepter Dr., and to give Credit to every Perſon who might have a Bill upon him; wherefore it has been found convenient to contrive two general Accompts for all Bills in which a Man may deal, during the whole Courſe of his Buſineſs; the one to repreſent all the Bills he has in his Poſſeſſion, or may afterwards be remitted to him, which is called BILLS RECEIVABLE; the other to repreſent all Bills drawn upon him, and which he accepts, which are called ACCEPTED BILLS; which two general Titles are underſtood by Merchants and Trading People; but thoſe who are not Merchants may, if they pleaſe, uſe the Titles of Bills payable to me, and Bills payable by me; which is the ſame thing, and anſwers juſt as well; and ſo in every Caſe, making the Title of the Dr. and Cr. applicable to the Nature of the Affair.

FROM the Principles thus laid down and reaſoned upon, there will be no Difficulty to conclude in a certain General Rule, to find the proper Dr. and Cr. in every Tranſaction, let the Buſineſs be of any Nature or Kind whatever; and it may be this

GENERAL RULE.

WHATEVER is received, or ought in Reaſon to be charged, muſt be made the Dr. And WHATEVER is delivered away, or ought in Reaſon to be diſcharged, muſt be made Cr.

HERE the firſt Part of the Rule, both for Dr. and Cr., anſwers for real, and the laſt Part for perſonal and fictitious; and ſo muſt be juſt, univerſal, and without Exception. Yet perhaps it may

may not be ſufficient to teach how to make the Regiſter according to the Definition, and at the ſame Time to keep up to the true Style of Language uſed by the beſt Accomptants in this Method, which differs ſomething from a plain Narrative, or hiſtorical Style; therefore it may be proper to ſhew how many things are neceſſary to make this Regiſter complete in every Tranſaction, and in what Order they ought to be narrated, ſo as to make it read ſmooth and neatly; for which Purpoſe we may obſerve, that in ſome Tranſactions Six, and in moſt Seven Things are neceſſary, *viz.* 1ſt, The Date. 2d, The Dr. 3d, The Cr. 4th, The Sum Total. 5th, The Quantity and Quality, or what that Sum Total is the Value of. 6th, The Tranſaction. And, 7th, The particular Price.

I SHALL give an Example or two, to ſhew how this General Rule is applied to Practice, in which I chuſe firſt to write down the Tranſaction in a plain Narrative or hiſtorical Style, and then, by the above Rule, turn them into the true Style to be obſerved in this Method of accompting.

Edinburgh, 14th *April*, 1761.

Examp. 1ſt. I HAVE this Day purchaſed a Houſe from *John Thrifty*, in the ſecond Storey of *Will's Court*, which pays £ 15 Rent *per Annum*, for which I am to pay eleven Years Purchaſe, the one Half at *Lambmas*, and the other Half at *Martinmas* next, and I am to enter to the Rents next *Whitſunday*, as *per* Progreſs and Rights, *&c.* delivered to me, the whole Amount being - - - - £ 165 0 0

THIS, according to the Style of Book-keeping, muſt be entered thus:

Edinburgh, 14th *April*, 1761.

HOUSE in *Will's Court* Dr. to *John Thrifty* £ 165 Value of a Houſe in the 2d Storey of ditto Court, paying £ 15 Rent *per Annum*, bought this Day, one Half of the Price payable at *Lambmas*, the other Half at *Martinmas* next, I being to enter to the Rents at *Whitſunday* next, as *per* Progreſs and Rights delivered over to me, the Price being eleven Years Purchaſe, - - - - - - - £ 165 0 0

HERE I conſider the Nature of the Tranſaction as it ſtands in a plain Narrative, and find that the Houſe is bought and received, and therefore, according to my General Rule, the Houſe muſt be made Dr.; then as it was bought from *John Thrifty*, to whom I am bound for the Price, he muſt be the Cr. until I pay him; thus, by applying the General Rule, I find out the proper Dr. and Cr.; next, to make up my Regiſter in the proper Style, I apply my General Direction thus: Firſt I ſet down the Date; 2d, the Debitor, *viz.* the Houſe; 3d, the Creditor, *John Thrifty*; 4th, the total Sum, *viz.* £ 165; 5th, I narrate what it is the Value of; 6th, the Tranſaction, *viz.* bought, mentioning the Conditions; 7th, the particular Price, *viz.* eleven Years Purchaſe; and then extending the Sum to the Money Columns, my Regiſter appears complete, not only to myſelf at any Time after, but alſo to every one elſe who may have Occaſion to read it, which I hope is plain in the above Example.

Edinburgh, 20th *April*, 1761.

Examp. 2d. SOLD to *James Baker* 50 Bolls of Wheat, payable *per* Agreement in four Months Time, at 15 *s.* *per* Boll, - - - - - - £ 37 10 0

Edinburgh, 20th *April* 1761.

JAMES BAKER Dr. to Wheat 37 *l.* 10 *s.* Value of 50 Bolls ditto, ſold *per* Agreement upon four Months Credit, at 15 *s.* *per* Boll, - - - - £ 37 10 0

HERE the General Rule and Direction being applied as in the firſt Example, we ſhall find our Regiſter to ſtand as above, and ſo in every Tranſaction the Rule will hold univerſally.

BUT here it will be neceſſary to obſerve, that, by the Nature of ſome Tranſactions, we ſhall find two or more Drs. and only one Cr.; and, on the other hand, in others we ſhall find only one Dr. and two or more Crs., in both which Caſes the Plurality of Drs. or Crs. is commonly expreſſed by the Title of SUNDRY ACCOMPTS; or (for Brevity's Sake) SUNDRIES, and then the Narrative in the Tranſaction is carried on preciſely as above, and finiſhed with the Word *viz.* after which the particular Drs. or Crs. are ſpecified, as in the following Examples.

Edinburgh, 25th *April* 1761.

Examp. 1ſt. THIS Day ſold to a Stranger ſeven Pieces *Dutch* Linen, containing 210 Yards, at 4 *s.* *per* Yard, for which have received Payment in the following Manner, *viz.*

50 Gallons Brandy, at 6 *s.* *per* Gallon, - - - - -	£ 15	0	0
10 Mats, each containing one Ct. Flax, at 40 *s.* *per* Ct. - -	20	0	0
Received the Balance in Money, - - - - - -	12	5	0
	£ 47	5	0

HERE

HERE, by applying the general Rule, I find three Drs., *viz.* Brandy, Flax, and Caſh, and only one Cr., *viz.* *Dutch* Linen. Wherefore, to regiſter this Tranſaction according to the Direction, I proceed thus, obſerving the ſeven Things neceſſary.

Edinburgh, 25th *April* 1761.

SUNDRIES Drs. to DUTCH LINEN, 47 *l.* 5 *s.* Value of 7 Pieces ditto, containing 210 Yards, ſold to a Stranger at 4 *s.* *per* Yard, *viz.*

BRANDY, for 50 Gallons, at 6 *s.* *per* Gallon,	£ 15	0	0
FLAX, for 10 Mats, each containing one Ct. at 40 *s.*	20	0	0
CASH for the Balance received,	12	5	0
	£ 47	5	0

Edinburgh, 26th *April* 1761.

This Day ſold to *Thomas Trader* the under-named Goods, for which I have his accepted Bill, payable four Months after Date to my Order, *viz.* Examp. 2d.

4 Pieces *Dutch* Linen, containing 120 Yards, at 5 *s.* *per* Yard	£ 30	0	0
10 Gallons of Brandy, at 8 *s.*	4	0	0
3 Pieces Cambrics, at 3 *l.* *per* Piece,	9	0	0
	£ 43	0	0

HERE the only thing received is a Bill payable to my Order; therefore the Bill is the ſole Dr.; but three different Articles being given away, there muſt be as many Crs., wherefore, to regiſter this Tranſaction by the Rule, I proceed thus:

Edinburgh, 26th *April*, 1761.

BILLS RECEIVABLE Dr. to SUNDRIES 43 *l.* Value of the under-named Goods ſold to *Thomas Trader*, *per* his accepted Bill, payable to my Order 4 Months after Date, *viz.*

To DUTCH LINEN for 4 Pieces, containing 120 Yards, at 5 *s.*	£ 30	0	0
To BRANDY for 10 Gallons, at 8 *s.*	4	0	0
To CAMBRIC, for 3 Pieces, at 3 *l.*	9	0	0
	£ 43	0	0

N. B. The Caſe would have been the ſame here, had I ſold them on Truſt, and got no Bill, then *Thomas Trader* muſt have been Dr.; and had I ſold them for ready Money, then Caſh muſt have been Dr. and the Articles ſold Crs., as above.

THE preceeding Examples, I hope, will be ſufficient to ſhew how the Regiſter may be carried on with a great deal of Eaſe, through all the Tranſactions of a Man's Affairs; but then, to make it more exact, and to anſwer all the Ends of accompting in this Method, in all Kinds of Buſineſs, one, and in moſt two other Books are neceſſary, ſubſervient to this Regiſter; one of which is previous, and the other ſubſequent to it: To ſhew the Uſe of which it will be neceſſary to obſerve, that this Regiſter, which we have been deſcribing, is commonly called a JOURNAL, or DAY-BOOK; becauſe in it all the Tranſactions of a Man's Buſineſs are recorded according to their ſeveral Dates; and in order to make it authentic, it ought to be written by one Hand from Beginning to End, and kept neat and clean, without Spots, razing or Interlinings, which, in the Courſe of Buſineſs (eſpecially where Tranſactions are numerous) can ſcarce be done, without ſome previous or preparatory Book, and this is called the MEMORIAL, or WASTE-BOOK, which may be written by any of a Man's Domeſtics, and in any Manner whatever, provided no neceſſary Circumſtance be omitted, and the Stile plain and intelligible, which muſt be transferred into the Journal deliberately and carefully, in the Manner preſcribed, after which the Memorial will be of little Uſe, unleſs it be to vouch the other; but I have rarely ſeen uſe for it after the Journal is written, and hence, perhaps, it has got the Name of Waſte-book.

LET us ſuppoſe then, that our Regiſter is carried on with all the Niceneſs and Exactneſs imaginable, yet ſtill it wants ſomething to make it anſwer all the Ends of Book-keeping; for it is not enough that the State of a Man's Affairs may be ſeen diſtinctly, unleſs it can be done with Eaſe; and at one View, upon a ſhort Warning, at any Time: For which Purpoſe another Book is contrived, into which all the Articles that are ſcattered thorough the Journal, according to their different Dates, are tranſported and collected together under their proper Heads, called ACCOMPTS, which conſiſt of a certain Space equally divided upon the two Pages of the Book. Upon the Page oppoſite to the Left Hand is written down ſuch an Accompt, as, CASH Dr., and conſequently all the Articles for which Caſh is to be debited muſt be written on that Side. Upon the Page oppoſite to the Right Hand is written CASH Cr., and conſequently all the Articles for which it muſt have Credit

dit are ſet down below it; ſo that by comparing the two Sides, we know at any Time which is the greateſt, and conſequently how Matters ſtand with reſpect to that particular Accot.

THIS Book is called a LEGER, *i. e.* a Collection of the ſeveral Articles under their proper Heads, but ſhews none of the Reaſons or particular Circumſtances; becauſe for theſe we are referred from it to the principal Regiſter, by means of ſeveral Columns and Figures, which point out the preciſe Place, where we may caſt our Eyes upon them at once; and conſequently this is no more than a large INDEX to the Journal, and contrived to ſhew the State of Affairs at one View, and to bring them to a Balance: But as ocular Demonſtration will be the plaineſt, to ſhew how this great Index refers to the Journal, I ſhall give a few Examples, or Tranſactions, beginning with a ſmall Inventory in the Merchant Way, and carry on a little Trade by Journal and Leger Entries, and bring them to a general Balance, as follows:

Edinburgh, 18th *April* 1761.

SUNDRIES Drs. to STOCK 80*l.* 10*s.* Value of all the Money, Goods and Debts belonging to me *A. B.* Merchant here, as *per* Inventory taken this Day, *viz.*

1.	1.	CASH for the Gold and Silver Specie by me,	£	20	0	0
	1.	SCOTS LINEN for 200 Yards, at 2*s.* *per* Yard,		20	0	0
1	1.	CAMBRIC for 10 Pieces, at 50*s.* *per* Piece,		25	0	0
	1.	BILLS RECEIVABLE for a Bill dated 20th *ult.* accepted by *Andrew Traffick*, which falls due the 25th curt.		10	0	0
	1.	ANDREW TRADER for the Balance of an old Accompt,		5	10	0
	1.					80 10 0

Edinburgh, 18th *April* 1761.

1.	1.	STOCK Dr. to SUNDRIES 9*l.* 5*s.* Value of what I owe the following Perſons, *viz.*			
2	1.	To *Daniel Traffick* for an old Balance, as *per* my Note in his Cuſtody,	3	10	0
	2.	To accepted Bills for my ditto, to the Order of *B. C.* due ten Days hence,	5	15	0
				9	5 0

Ditto 20th.

SUNDRIES Drs. to SCOTS LINEN, 18*l.* 15*s.* Value of 150 Yards ſold to a Stranger, at 2*s.* 6*d.* *per* Yard, *viz.*

3	2.	BRANDY for 20 Gallons received, at 8*s.* *per* Gallon,	8	0	0
	1.	CASH for the Balance,	10	15	0
	1.				18 15 0

Ditto 25th.

	2.	JAMES ANDREW Dr. to CAMBRIC 30*l.* Value of 10 Pieces ſold him, payable			
4	1.	in ſix Months *per* verbal Agreement betwixt us, at 3*l.* *per* Piece,			30 0 0

Ditto 28th.

	1.	CASH Dr. to BILLS RECEIVABLE 10*l.* Value of a Bill dated 20th *ult.* accept-			
5	1.	ed by *Andrew Traffick*, which he has retired and paid me this Day,			10 0 0

Ditto 30th.

	2.	ACCEPTED BILLS Dr. to CASH 5*l.* 15*s.* Value of my ditto to the Order of			
6	1.	*B. C.* retired this Day,			5 15 0

		SUNDRIES Drs. to CASH 1*l.* paid for the following Accompts ſince the Com-			
7	2.	mencement of my Trade, as collected from my reſpective ſubſidiary Books, *viz.*			
	2.	HOUSHOLD and PERSONAL EXPENCES,	0	13	4
	1.	CHARGES OF MERCHANDIZE,	0	6	8
				1	0 0

HERE

HERE after having fairly entered my Inventory, by narrating the Drs. and Crs., with the Reaſons and Circumſtances, according to the Form preſcribed, I erect a Space in my Leger for Stock Dr. and Cr., conſiſting of two equal Sides, as directed, which Spaces are called ACCOMPTS; then, by means of an Alphabet made for that Purpoſe, I ſee what Folio of the Leger theſe Accompts ſtand upon, and having numbered the Tranſaction upon the Left Hand Margin of my Journal, I find, that in my Tranſaction or Journal Poſt there are five Debitors, all which have their proper Accots. in the firſt Folio of the Leger; therefore in a ſmall Column made for that Purpoſe, I ſet the Figure (1.) oppoſite to each Dr., to direct me to the Leger Folio; then I draw a Line below them, and under that Line I ſet down the Number of the Leger Folio, where the Cr., *viz.* Stock, is to be found; from which obſerve, for a general Rule, That the Number of the Leger Folio, where the Dr. or Drs. ſtand, is always above, and that where the Cr. or Crs. ſtand, below the Line, upon the ſmall Column to the Left Hand of the Journal.

THIS done, I turn to the reſpective Folios of the Drs. in the Leger, and upon it I begin, firſt, by ſetting down the Number of the Journal Poſts upon the outmoſt Column towards the Left Hand; next to that the Month, and in the ſmall Column the Day of the Month; then, as the Title of the Accot. is already written, and the Mark Dr. at the Top of every Page, I write below the Title To STOCK, and carry out the Line by ſmall Points, till I come to a ſmall Column within theſe for the Money, which is called the Reference Column; becauſe upon the Debit Side of any Accot. it refers to the Folio where the oppoſite Cr. ſtands; and upon the Credit Side it refers to the oppoſite Dr., and conſequently ſhews, that there muſt be both Dr. and Cr. in every Tranſaction, which is what we call Double Entry. As when I make Caſh Dr. to Stock, and in the Reference Column I ſet down (1); that ſhews me, that Stock, which is the oppoſite Cr., is to be found upon the firſt Folio of the Leger. So when I give Caſh Credit by accepted Bills, and in the Reference Column ſet down 2, that ſhews me that accepted Bills, which is the Dr., ſtands upon the 2d Folio of the Leger; and in this Manner I make all theſe particular Accots. in the firſt Poſt of the Journal Drs. to Stock for their reſpective Sums, and always as they are reſpectively debited in the Leger, I make a Point in the ſmall Column of the Journal, at the Right Hand of the Figure for the Leger Folio, which ſhews me that that Article is tranſferred to the Leger, and prevents me from entering an Article twice, as well as it directs me where to begin at any Time; becauſe by it I ſee how far I have proceeded formerly.

HAVING entered all the Drs. in the Leger, and pointed my Journal accordingly, I turn next to the Folio where Stock ſtands, which I know by the Figure below the Line in the ſmall Column of the Journal; and upon the Right Hand, or Credit Side, having written down the Number of the Journal Poſt, and the Date, as before directed, on the Debit Side, I write below the Title, BY SUNDRIES, and carrying out the Line by ſmall Points to the Money Columns, (for when we write by or to Sundries, no Figure is to be placed in the Reference Column) I write down the Sum Total of all the Drs. added together, which is the juſt Sum for which Stock muſt have Credit; for the Equilibrium or Balance of the Leger is a Proof of our Work being right.

BUT here it will be proper to obſerve the Uſe and Convenieney of the Word SUNDRIES to ſignify a Plurality of Drs. or Crs., which is chiefly to be ſeen in the Leger; where pleaſe notice, That if I had not uſed that Word upon both Dr. and Cr. Sides of the Stock Accot. I muſt have written upon the Cr. Side five Lines, *viz.*

By Caſh,	£ 20	0	0
By *Scots* Linen,	20	0	0
By Cambric,	25	0	0
By Bills receivable,	10	0	0
By *Andrew Trader*,	5	10	0
	£ 80	10	0

Whereas now I ſave that Trouble, and only write in one Line, *By Sundries*, and ſet down the Total Sum - - - - - - - - - - - - £ 80 10
and in like Manner, on the Debit Side, I muſt have written two Lines inſtead of one; and by this Example we ſee how much Writing it ſaves in the Leger, as well as the Paper, and Time employed in the Work, which, beſides this Advantage, would alſo be ſuperfluous, ſeeing it is already written in the Journal, to which we are infallibly, and in a Moment referred, if we have been careful in marking every Thing in due and proper Order. For Illuſtration of which follows a Leger for the preceeding Journal.

IN

Stock

					Dr.		
2	April 18	To Sundries,				9	5
		To Balance for my neat Eſtate,			2	79	
						88	5

Caſh

1	April 18	To Stock,		1	20	
3	Ditto 20	To Scots Linen,		1	10	15
5	Ditto 28	To Bills Receivable,		1	10	
					40	15

Scots Linen

			Yards.			
1	April 18	To Stock,	200	1	20	
		To Profit and Loſs,		2	3	15
			200		23	15

Cambric

			Pieces.			
1	April 18	To Stock,	10	1	25	
		To Profit and Loſs,		2	5	
					30	

Bills Receivable

1	April 18	To Stock,		1	10	

Andrew Trader

1	April 18	To Stock,		1	5	10

Daniel Traffick

		To Balance due to him,		2	3	10

Per Contra

						Cr.		
1	April	18	By Sundries,			80	10	
			By Profit and Loss for my neat Gain,		2	7	15	
						88	5	

Per Contra

6	April	30	By Accepted Bills,		2	5	15	
7	——	30	By Sundries,			1		
			By Balance on Hand,		2	34		
						40	15	

Per Contra

				Yards.				
3	April	20	By Sundries,	150		18	15	
			By Balance on Hand,	50	2	5		
				200		23	15	

Per Contra

				Pieces				
4	April	25	By James Andrew,	10	2	30		
						30		

Per Contra

5	April	28	By Cash,		1	10		

Per Contra

			By Balance due to me,		2	5	10	

Per Contra

2	April	18	By Stock,		1	3	10	

Accepted Bills — Dr.

6	April	30	To Cash,	1	5	15

Brandy

				Gallons			
3	April	20	To *Scots* Linen,	20	1	8	

James Andrew

4	April	25	To Cambric,		1	30	

Houshold and Personal Expences

7	April	30	To Cash,		1		13 4

Charges of Merchandize

7	April	30	To Cash,		1		6 8

Profit and Loss

			To Houshold, *&c.* Expences,		2		13 4
			To Charges of Merchandize,		2		6 8
			To Stock for my neat Gain,		1	7	15
						8	15

Balance

			To Cash,		1	34	
			To *Scots* Linen,		1	5	
			To *Andrew Trader*,		1	5	10
			To Brandy for 20 Gallons on Hand,		2	8	
			To *James Andrew*,		2	30	
						82	10

		Per Contra				**Cr.**		
2	April	18	By Stock, - - - - - - -			1	5	15
			Per Contra		Gallons			
			By Balance on Hand, - - - - - -		20	2	8	
			Per Contra					
			By Balance due to me, - - - - - -			2	30	
			Per Contra					
			By Profit and Loss, - - - - - - - -			2		13 4
			Per Contra					
			By Profit and Loss, - - - - - - -			2		6 8
			Per Contra					
			By *Scots* Linen - - - - - - - -			1	3	15
			By Cambric, - - - - - - - -			1	5	
							8	15
			Per Contra					
			By *Daniel Traffick*, - - - - - - -			1	3	10
			By Stock for my neat Estate, - - - - -			1	79	
							82	10

In which Leger let us turn over to the Caſh Accot. and there, upon the Credit Side, we ſee the ſecond Article is, *By Sundries*; and to find what theſe Sundries are, I look upon the Margin, where I ſee *April* 30th, which directs me to the Date of the Journal, where all is to be found; and leaſt that ſhould not be a ready enough Direction, becauſe many Tranſactions may be of the ſame Date, I look on the Column to the Left Hand of the Date, where I ſee the Figure 7, and this directs me to the very Number of the Journal Poſt, which I turn to at once, and there find my Drs. to be *Houſhold*, &c. *Expences*, for 13 *s.* 4 *d.* and *Charges of Merchandize* for 6 *s.* 8 *d.* which added together, make 1 *l.* and ſo in every Article where the Word *Sundries* is uſed, which ſhews the great Conveniency of numbering the Journal Poſts, eſpecially in Buſineſs where many Tranſactions are made in one Day.

In this Manner, then, having tranſported all my Tranſactions from the Journal into the Leger, (provided that it has been done with the greateſt Care and Exactneſs) I know at any Time how Matters ſtand, both with reſpect to all the Perſons I deal with, and all the Effects I deal in, ſince the Beginning of my Buſineſs, and conſequently I can ſee whether my Circumſtances be better or worſe, and how much the Alteration is on either Side, with little Trouble, and in a very ſhort Time. To do which I muſt put you in mind of a fictitious Accot. formerly mentioned, *viz.* PROFIT and Loss, which, upon its Debit Side, is to ſhew me all that I have loſt, and upon its Credit all my Gain; therefore I erect a Space for it in my Leger, in the ſame Manner as is done for the other Accompts; then, as beſides my Profit and Loſs, there may be other Circumſtances in my Affairs, *viz.* ſome Effects may be remaining in my Cuſtody, which is called a Balance remaining on Hand; ſome Perſons may be in my Debt, which is called a Balance due to me; and to ſome others I may be owing, which is called a Balance due by me; therefore I erect an Accompt in my Leger (which is always the laſt) by the Title of BALANCE, and by means of theſe two Accots. *viz.* PROFIT and Loss, and BALANCE, all the Accots. in my Leger will be ſhut, *i. e.* made equal on both Sides, which is called bringing our Books to a general Balance; for which Purpoſe, I lay my Leger open before me, and ſubtracting the Debit from the Credit of my Stock, I ſee my neat or free Eſtate at firſt was 71 *l.* 5 *s.* therefore to know whether it be better or worſe, I let the Stock Accot. ſtand in the ſame Shape as it is, and proceed to ſhut the reſt, either by Profit and Loſs, or by Balance reſpectively, according to the Nature of the Accot. As CASH is the firſt that preſents itſelf, I begin with it, and find the Debit, which is the Money I have received, greater than the Credit, which is the Money I have paid out, and therefore I take the Difference, 34 *l.* and add it to the Credit of Caſh, writing, *By Balance*; becauſe it is a Balance remaining in my Hands, and by this Means the Caſh Accot. is equal on both Sides, *i. e.* balanced; then turning to the Balance Accot. I write upon the Debit Side of it, *To Caſh*, and ſet down the ſame 34 *l.* then I proceed to the next Accot. which is *Scots Linen*, and here (as upon all Accots. of Goods) the firſt thing is to know whether they be all diſpoſed of, which I know by means of an inner Column, made for the Quantities, which upon the Debit Side ſhews the Quantities received, and upon the Credit Side, what has been diſpoſed of; which I compare together, and upon the Debit Side finding 200 Yards, and upon the Credit only 150 Yards diſpoſed of, I know there muſt be ſtill 50 Yards remaining in my Cuſtody; and therefore, to make the Quantities on both Sides equal, I give it Credit, *By Balance*, reckoning the 50 Yards at the ſame Price they coſt me, being 5 *l.* and at the ſame Time I make the Balance Dr. to the Linen for the ſame 5 *l.* Then I turn back to the Accot. of Linen, to try by the Money Columns, whether I have loſt or gained by the 150 Yards ſold; which I do thus: I conſider that the Dr. Side is what it coſt me, and the Cr. Side is what it has already brought me in, which, with the Value of what remains in my Hands, added together, ought to make up what it coſt me, and if they make more, the Difference muſt be ſo much Gain; if leſs, the Difference is ſo much Loſs; but here I find the Difference to be 3 *l.* 15 *s.* more than the Coſt, and therefore I am ſure I have gained that Sum, which I bring upon the Debit Side of the Linen, making it Dr. to Profit and Loſs, and at the ſame Time give Profit and Loſs Credit by Linen for the ſame Sum; and now the Accot. of Linen being balanced, I proceed to the next Accot. *viz. Cambric*, where I ſee at once by the inner Columns (the Pieces being equal on both Sides) that all I got are diſpoſed of, and therefore I have only to try the Loſs or Gain; but finding the Credit Side of the Money Columns exceeds the Debit by 5 *l.* I bring that upon the leaſt Side, making it Dr. to Profit and Loſs, and at the ſame Time giving Profit and Loſs Credit by Cambric for the 5 *l.* and thus the Accot. of Cambric is balanced: Then I proceed to the next, *viz. Bills receivable*; the Nature of which is, that the Debit Side ſhews me what Bills I have in my Cuſtody, and the Credit ſhews me when, and in what Manner I receive Payment; ſo finding them equal, that Accot. is already balanced; and I have no more to do with it. The next being a perſonal Accot. *Andrew Trader*, who I find ſtands Dr. for 5 *l.* 10 *s.* and nothing being on his Credit Side, I ſee he owes me that Sum; and therefore to cloſe his Accot. I give him Credit by Balance, and make Balance Dr. to him for the ſame Sum. The next being a perſonal Accot. *viz. Daniel Traffick*, I find upon the Credit Side 3 *l.* 10 *s.* and nothing upon the Debit Side, by which I ſee I am ſo much in his Debt; wherefore, to cloſe his Accot. I make it

Dr.

Dr. to Balance, and give Balance Credit for the ſame Sum. The Accot. of *Accepted Bills* is already balanced, which ſhews me that all the Bills I had accepted are paid; wherefore I proceed to the next, *viz. Brandy*, which has upon the Debit Side 20 Gallons and 8 *l.* and nothing upon the Credit Side. I learn from thence that none of it is diſpoſed of, and therefore I give it Credit, *By Balance*, and at the ſame Time make Balance Dr. for the whole Sum. *James Andrew* is Dr. for 30. *l.* due to me, ſo gets Credit *By Balance*, which is accordingly made Dr. to him. The two following Accots. being what I get no Return for, I judge that ſo much loſt; wherefore I cloſe them on the Credit Side *By Profit and Loſs*, which at the ſame Time I make Dr. to them for their reſpective Sums. And thus I have ſhut, or balanced the whole Accots. in my Leger, except three; and if there were ever ſo many, they will all ſhut in the ſame Manner reſpectively. From which it is plain, that if I caſt my Eyes on any of them, I ſee at once the State of my Affairs, with reſpect to each particular Accot. for no ſooner I ſee any Accot. made Dr. to Profit and Loſs, but I muſt know that Profit and Loſs got Credit for the ſame Sum, and conſequently I gained ſo much by that Accot. or Branch of my Trade. On the contrary, when I ſee any Accot. ſhut on the Credit Side by Profit and Loſs, I know at the ſame Time that Profit and Loſs was made Debitor for that Sum, and conſequently I loſt ſo much by that Accot. or Branch.

AGAIN, when I ſee any real Accot. ſhut *By Balance* on the Credit Side, I know that Balance was at the ſame Time made Dr., and therefore that Quantity is in my Cuſtody; and in Perſonal Accots., when they are ſhut on the Credit Side *By Balance*, I know Balance is made Dr. for the ſame Sum, and therefore they are my Drs., and when I ſee them made Drs. *To Balance*, I know Balance got Credit for the ſame, and therefore I owe to them. From the whole then, we ſee that the Debit Side of Profit and Loſs contains the whole Loſs, and the Credit Side contains the whole Gain; therefore to know the neat Gain or Loſs, I ſubtract the leaſt from the greateſt, and if my Loſs, *i. e.* the Debit, be greateſt, I ſhut the Accot., giving it Credit *By Stock* for my neat Loſs, and at the ſame Time make Stock Dr., becauſe it is ſo much diminiſhed; but if the Gain, *i. e.* the Credit Side, be greateſt, which is our preſent Caſe, I make it Dr. *To Stock* for my neat Gain, and at the ſame Time give Stock Credit, becauſe it is ſo much increaſed; and thus the Accot. of Profit and Loſs is balanced. To balance the Stock Accot. add the Difference to the leaſt, *viz.* the Debit Side, making it Dr. *To Balance* for that Difference, which is my preſent neat Eſtate, and give Balance Credit *By Stock* for the ſame Sum; by which the Stock Accot. is ſhut, becauſe the Difference of any Accot. muſt balance it.

BUT now, if no Error has been in the Work, it is evident that the Balance Accot. muſt be equal on both Sides, and conſequently is ſhut, or balanced; for it muſt be obſerved, that Balance was made Dr. for all the Effects remaining in my Cuſtody, and alſo for all the Debts due to me, which two added together make up my groſs Eſtate; then it was made Cr. for all the Debts due by me, and now I give it Credit *By Stock* for my neat Eſtate; but it is certain that my Debts, and my neat Eſtate added together, muſt be equal to my groſs Eſtate, by the Nature of the infallible Rules of Addition and Subtraction; and thus I have proven the Juſtneſs of the Principles, by applying them to Practice, and bringing them to Demonſtration.

THE preceeding general Introduction being thoroughly underſtood, and maturely conſidered, may, I preſume, be ſufficient to lead any one of a tolerable Capacity into the Knowledge of proper Drs. and Crs. in all Kinds of Buſineſs.

BUT as trading Men have, by Experience and Practice, found ſome Titles of Accots. more applicable than others, in the different Kinds of Buſineſs, in which a Man may be concerned, and which Titles thoſe of little Experience in Trade may perhaps not ſo readily form directly; therefore, in order to make this ſmall Performance as uſeful to young Beginners as poſſible, I ſhall mention ſuch Titles as are moſt eſſential in the different Kinds of Trade, with Directions how to apply them. And firſt I ſhall begin with PROPER TRADE, in which there ſeems to be no eſſential Titles omitted, but what may be gathered from the general Principles, except three; theſe are, ſuch as a Perſon who deals in foreign Trade may have occaſion for with his foreign Correſpondents; and, 1ſt, When he conſigns Goods to him, ſo ſoon as he has Advice of the Ship's ſafe Arrival, and the Goods are in his Poſſeſſion, he ought to erect an Accot. by the Title of *Correſpondent* (naming him) *my Accot. Goods*; or, if he pleaſes to be more particular, he may name the Goods, as *My Accot. Salmon*, *My Accot. Linen*, *&c.* but the above general Title of *My Accot. Goods* will anſwer for all, and the Journal will ſhew what Kind of Goods. This Accot. he makes Dr. to the Voyage, diſcharging it.

IF his Correſpondent adviſes him afterwards, that he has ſold the Goods, payable in any Time after the Sale, he muſt erect an Accot. by the Title of *Correſpondent my Accot. on Time*, which he muſt make Dr. to the *Accot. Goods*, and diſcharge it. Then when that Time is expired, and

he is adviſed that his Correſpondent has got the Money, he muſt erect a new Accot. by the Title of *Correſpondent my Accot. Curt.* which muſt be made Dr. to the Accot. on Time, to diſcharge it. So that the Accot. Curt. is always the Money Accot., and the laſt Accot. which balances all the former; and as the Debit Side of it contains the Money the Correſpondent actually receives, and the Credit, what he pays, when it balances, your Correſpondent and you have cleared, and the Buſineſs is at an End.

But here it may be obſerved, that if the Species of the two Countries is the ſame, as between *Scotland* and *England*, the Gain or Loſs will appear upon the Accot. *Goods*; becauſe it gets Credit by the Accot. on Time, for the neat Proceeds of the Sales, which may be more or leſs than the Coſt at Shipping; and again, there may be a ſecond Gain or Loſs upon the Accot. Curt., by the Exchange in drawing, or getting the Money remitted; but when the Species of the two Countries differ in Standard, as between *Britain* and *Holland*, then the Gain or Loſs muſt appear by the Accot. Curt. only; becauſe the *Accot. Sales* is ſent in the Species of that Country where the Correſpondent reſides, which we can value no otherways than as the Goods coſt at ſhipping, unleſs we make an imaginary Exchange; and therefore I chuſe to put the neat Proceeds in foreign Money, in an inner Column, and the Coſt at ſhipping in the outter Columns of Money, upon the Debit Side, and as I draw, or my Correſpondent remits, I place upon the Credit Side, in the inner Column, the foreign Money, and on the outter Column, the Money I draw in my own Country. When the inner Columns balance, my Correſpondent and I are clear, and the Difference of the outter Columns ſhews what I have gained or loſt by the Exchange, and conſequently upon the Goods exported. Next,

That of Factory, which is when one Merchant is employed by another to buy or ſell Goods for Accot. of the Employer. In buying, if the Goods are all bought together, and ſhipt directly, the Factor has no more to do but erect an Accot. of *Employer* (naming him by his Name and Deſignation) *his Accot. Curt.* which muſt be made Dr. to the Perſons from whom the Goods are bought, if bought on Truſt, or *To Caſh*, if bought for ready Money, for the Prime Coſt. *To Charges of Merchandize*, or *To Caſh* for the Charges, which he pleaſes; and *To Commiſſion*, (if he keeps ſuch an Accot.) or to *Profit and Loſs* for Commiſſion, which he thinks proper; for all Commiſſions muſt center in Profit and Loſs at balancing; ſo he may either keep an Accot. of Commiſſion, or not, as he thinks proper; the Effect will be the ſame at laſt. And by-the-bye, I may obſerve, That I have known ſome Factors ſo exact, as to keep an Accot. of Commiſſion for buying, and another of Commiſſion for ſelling, which I approve of, if they deal much that Way; becauſe it ſhews what they make by every Branch of their Buſineſs; but if they deal but ſeldom in Factory, the Accot. of Profit and Loſs will anſwer the Purpoſe as well.

This Accot. of Employer, his Accot. Curt. being made Dr. at ſending off the Envoice, for Prime Coſt, Charges and Commiſſion, there is no more to do with it, till either the Factor draws, ro Employer remtis the Money, which will balance the Accot., and that Affair is at an End.

Again, it may happen that a Factor has a Commiſſion to buy Goods for his Employer, or perhaps for ſeveral Employers, to be ſhipt either in one, or different Ships, but ſuch Circumſtances occur, that he can neither buy nor ſhip them at once; nay, perhaps, there may be ſeveral Days, or Weeks, betwixt his beginning to purchaſe, and getting the Goods put on board the reſpective Ships, and making out the different Envoices; in which Caſe he cannot let the Purchaſes ſtand unbooked, becauſe he might run into Confuſion with the ſeveral Perſons from whom he purchaſed the Goods; nor can he make his Employer's Accot. Curt. Dr., becauſe the Sums are not liquidated; nor can he know the Charges and Commiſſion until the whole be purchaſed and ſhipt; and therefore I would chuſe in this Caſe to erect an Accot. for my Employer (or Employers, if more than one) for each of them, ſuch a Man his *Accompt Merchandize*, which I would make Dr. to the Perſon or Perſons from whom I bought the Goods, of the ſame Date they were bought, and this keeps Matters clear with my Merchants; then, when the whole Commiſſion is finiſhed for any Employer, and his Goods ſhipt, I make that Employer his *Accompt Current* Dr. to Do. his *Accompt Merchandize* for the prime Coſt; *To Charges of Merchandize*, and to *To Profit annd Loſs* for my Commiſſion, which brings all upon his Accot. Curt. neatly in one Article.

When a Factor receives Goods to be diſpoſed of for Accot. of an Employer, who reſides in a different Place. Upon receipt of the Goods, he will have Charges to pay; ſuch as, Freight, Duty, Portage, *&c.* he muſt erect an Accot. under the Title of *Employer* (naming him by his Name and Place of Reſidence) *his Accot. Sales*, which muſt be made Dr. for the Charges; and here probably *Caſh* will be Creditor. During the ſelling of the Goods the Perſons who purchaſe them,

them, or if ſold for ready Money, *Caſh* muſt be made Dr. to *Employer his Accot. Sales*, for the Proceeds. When they are all ſold, and you make out the Accot. Sales to ſend to your Employer, you'll ſee by your Books that the Accot. Sales is already made Dr. to Caſh for the Charges at unloading, and if you have paid any more Charges ſince, it muſt alſo be made Dr. *To Caſh* for that, *To Charges of Merchandize* for Ware-houſe Rent; to *Profit and Loſs* for Commiſſion (if you keep no Accot. of Commiſſion) and to *Employer his Accot. Curt.* for the neat Proceeds. If the Goods be paid, but if they are ſold payable upon Time, (whether limited or unlimited) then you may erect an Accot. under the Title of *Employer his Accot. on Time*, and give it Credit for the neat Proceeds, until paid, and upon receiving Payment, firſt make *Caſh* Dr. to the Purchaſer, and then immediately make *Employer his Accot. on Time* Dr. to Do. his *Accot. Curt.* for the Sum received. When all are paid, the Employer his Accot. on Time will balance, and when you remit, or your Employer draws on you for the whole, his Accot. Curt. will balance; and all is at an End.

AGAIN, it may happen that a Factor may have Bills of Exchange remitted to him, to negotiate for Accot. of an Employer in a different City or Country, which Bills are remitted from Time to Time, and fall due at different Times. In this Caſe, I would make *Bills receivable* Dr. to *Employer his Accot. on Time*, immediately upon receiving the Bills, and getting them accepted, narrating diſtinctly in my Books the Tenor of them, and Terms of Payment; then when any of them fall due, and are paid, firſt make *Caſh* Dr. to *Bills receivable*, then immediately make *Employer his Accot. on Time* Dr. to Do. his *Accot. Curt.* for the ſame Sum: The Difference of his Accot. on Time will ſhew at any Time to what Extent you have of that Employer's Bills by you, and when it balances, all his Bills are paid. His Accot. Curt. ſhews what Money you have of his, and when you remit, debit him for your Commiſſion and Port of Letters, *&c.* and balance that Accot., and you and he are clear.

COMPANY Accots. are by moſt People reckoned more difficult and intricate than any other Part of Book-keeping; wherefore I ſhall ſhew that the foregoing Rule and Direction being applied to them, will make them fully as plain and eaſy as proper Accots., only that in ſome Caſes, a Multiplicity of Entries is unavoidable; but when the Reaſon of it is thoroughly conſidered, I hope the Difficulty will be eaſily removed.

I SUPPOSE then there are three Kinds of Co. Accots. Firſt, When two or more Perſons, put in a joint Stock to trade with, for a certain Number of Years, or till ſuch Time as they ſhall ſeparate by Conſent.

Firſt, THE Books muſt all have their proper Titles upon the Title Page, as containing the Tranſactions of ſuch a Company (naming all the Partners with their reſpective Shares) commencing ſuch a Day, *&c.* then erect a Stock Accot. in the Leger, which may be intitled STOCK IN Co. with (naming and deſigning all the Partners) or for Brevity's Sake, as that is already done on the Title Page, COMPANY STOCK.

NEXT muſt be erected an Accot. for each Partner, by the Title of *A. B. &c.* his proper Accot. Theſe Accots. muſt be made Drs. for their reſpective Shares, *To Stock, &c.* which muſt have Credit for the whole; which ſhews at one View the original Stock. If then the Shares are put in, in Money, *Caſh* muſt be made Dr. for the whole; if in Goods, the reſpective Goods Dr. for their Value, and the Partners muſt have Credit upon their proper Accots. for what they put in. If any Partner has not put in his Share, or any Part of it, his proper Accot. muſt be made Dr. to *Profit and Loſs* for the Intereſt till paid; unleſs there be an Agreement that he is not to pay the Intereſt. When he pays up his Deficiencies with Intereſt, in caſe he has been debited in the above Manner, *Caſh* is made Dr. to his proper Accot.; but if he has only been made Dr. for his Share of the Stock, then upon paying (if no Intereſt is demanded) *Caſh* is Dr. to his proper Accot. If Intereſt is demanded, and he pays it, *Caſh* is Dr. to his proper Accot. for his Share of the Stock, and to Profit and Loſs for the Intereſt received.

DURING the Courſe of the Trade, there is not the leaſt Difference from proper Trade, every Partner being to be dealt with as any indifferent Perſon; conſequently, if he gets any thing out in Goods, or otherways, his *Proper Accot.* muſt be made Dr. and the ſame Accot. credited when he gives in, or pays. The oppoſite Drs. and Crs. will appear by the Nature of the Tranſaction. When they deſign to balance, firſt let the Profit and Loſs Accot. be compleated, then carry the Difference (if Gain) to the Credit of Stock, making *Profit and Loſs* Dr. to it; then make *Stock* Dr. to each Partner's proper Accot. for his proportional Share of the Gain, making them all Crs. reſpectively. If then the Dr. Side of their Accots. be greateſt, give them Credit *By Balance*; and

if

if their Credit Sides be greateſt, make them Drs. *To Balance*, preciſely as any indifferent Drs. Crs. of the Company; at the ſame Time debiting or crediting Balance reciprocally for the ſame Sum. When the Balance Accot. is compleated, as in proper Trade, bring the Difference of Stock (which will ſhew the neat joint Stock) to the Credit of Balance, which will then be equal on both Sides infallibly, if the Work be right.

If the Company continues, open the new Accots. as formerly, and go on in the ſame Manner. If it is to break up, divide the neat joint Stock in Proportion, and the Buſineſs is at an End.

The *Second* Kind of Company Accots. is when two or more enter into Partnerſhip for ſome particular Adventure, and deal ſeparately in every Thing elſe. In which Caſe there is no Difficulty with reſpect to thoſe Partners, who only give in their proportional Shares, and take no Part of the Management; becauſe all they have to do, is to erect an Accot. by a proper Title in their own Ledger, and the common Way is to Title it by the Partner who is to have the Management in this Manner, *viz.*

Suppose I agree with other two Partners, *John Don* and *James Syme*, with whom I am to riſk a certain Sum, in ſome particular Adventure, the whole to be managed by *John Don*. I make the Title of the Accot. *John Don my Accot. with him and James Syme in Co.* and if there were ſeveral Partners, I may call it *John Don my Accot. with him and Partners*, mentioning all their Names in the Journal Poſt at making the Agreement, and this Accot. I make Dr. for all laid out upon it, and Cr. for all got in, and conſequently the Difference, after clearing with the Partner Manager, will ſhew what I have gained or loſt by that Adventure; and the Affair is at an End.

But now the only Difficulty is, with reſpect to the Partner Manager, how he is to record the Tranſactions in his Books, which I call the *Third* Kind of Co. Accots. and by applying the Rules already given, ſhall make it as eaſy as the others.

Suppose then *John Don*, *James Syme*, and I, are to be concerned in a Copartnerſhip for ſome particular Adventure, the whole to be managed by me; for Example, in buying and ſelling a Parcel of Goods. At making the Purchaſe, I erect an Accot. intitled, *Goods in Company with J. Don* and *J. Syme and Self*; (giving the Goods their proper Name) ſuch as *Wine in Co. &c.* which Accot. I make Dr. to the Perſons from whom purchaſed, or *To Caſh*, if for ready Money, for the Coſt at purchaſing, and *To Caſh* for all After-charges, ſo long as it remains in my Cuſtody; at the ſame Time I muſt erect an Accot. for each Partner his *Accot. Curt.* and another Accot. intitled ‡ *Accot. in Co. with* (naming all the Partners) and immediately after having entered the Purchaſe, I make each Partner's *Accot. Curt.* Dr. to *Accot. in Co. &c.* for their proportional Share of the Purchaſe, and alſo to *Profit and Loſs* for their proportional Share of my Commiſſion, if liquidated at firſt; but if it is to be according to the Extent of the Adventure, that muſt be left till you clear Accots. with the Partners. Always when I debit the Goods for any Charges, I muſt take particular Care at the ſame Time to make another Entry, debiting each Partner's *Accot. Curt.* to *Accot. in Co. &c.* for their proportional Shares. As I diſpoſe of the Goods, I firſt make the *Purchaſers*, or *Caſh* (if for ready Money) Dr. to the Goods, *&c.* then immediately I make *Accot. in Co. &c.* Dr. to each Partner's Accot. Curt. for his proportional Share of what is ſold, or diſpoſed of; for it may happen that I take them for my own Accot. at the Price I could have ſold them at to others; in which Caſe it is but making them Dr. under the proper Title; as *Wine* Dr. to *Wine in Co. &c.* and then making the After-entery as above. When all the Goods are ſold, which I know by comparing the inner Columns for the Quantities, I take the Difference (if Gain) and make the Goods in Co. Dr. to *Accot. in Co. &c.* for all the Parrtners Shares, and to *Profit and Loſs* for my own Proportion, which muſt cloſe the Accot. of Goods in Co. and alſo the Accot. in Co. *&c.* if the Accots. are juſtly kept, of which this is as certain a Proof as the Balance Accot. in proper Trade; becauſe the Accot. in Co. is firſt credited for all the Coſt, and debited for all the Proceeds, and now it gets Credit for the Gain; but the Coſt and the Gain added together muſt be equal to the Proceeds; and therefore this Accot. muſt balance, if the Work be right. Upon the other Hand, if there be Loſs upon the Goods, make *Accot. in Co. &c.* Dr. to them for the Partners Shares of the Loſs, and *Profit and Loſs* Dr. for your own Share, and in this Caſe alſo the Accot. in Co. muſt balance, becauſe the Proceeds and the Loſs added together muſt be equal to the Coſt. The Partners Accots. Current will ſhew whether I am in their Debt, or they in mine; and when all

‡ I know ſome erect an Accompt current and an Accompt in Co. for each Partner; but that occaſions a great Multiplicity of Accompts, as well as many Journal Poſts; and by repeated Experience I have found this anſwers the Purpoſe as well, and is much ſhorter.

cleared, will naturally balance, and the Adventure is at an End.

This Rule will be a sufficient Direction to clear Accts. betwixt two or more Persons who have had an Adventure in Co. but have differed in their Accts, either through Ignorance, Inadvertency, Wilfulness, or otherways, provided they can be brought only to agree in Facts; many Instances of which I have had in very long and tedious Affairs, which would not be proper to bring in here; but shall give for an Example one that I had lately occasion to regulate, which I make choice of for its Shortness, but will serve for Illustration of the Rule, as well as if it was ten Times as long, and the Reader may be at the Trouble to take down the several Accts. upon a Sheet of Paper, with their Debits and Credits, as directed, and will find at last that the one Acct. Curt. balances the other, and shews which is in Debt to the other infallibly.

A. and *B.* agree together, that they are to run equal Risque in a Voyage to *Hamburgh*, where they are to purchase Goods, which they are to dispose of here to best Advantage.

A. goes to *Hamburgh* with the Ship, and there purchases Goods for their joint Acct. to the Extent of - - - - - - - - - - £ 196 18 8

He drew a Bill upon *B.* payable at *London*, for - - £ 100 0 0

Which *B.* paid here, with Exchange, and Charges of remitting, amounting in all to - - - - - - - - 104 6 2

B. also paid of Duty, and other Charges here, - - - - - 18 9 3

Goods in Co. Dr. to *A.* his Acct. Curt. for the first Cost, - 106 18 8

A. his Acct. Curt. Dr. - - - - 53 9 4

B. his Acct. Curt. Dr. - - - 53 9 4

Acct. in Co. with *A.* and *B.* Cr. - - £ 106 18 8

A. his Acct. Curt. Dr. } for the 100 *l.* drawn on *B.*
B. his Acct. Curt. Cr. }

Goods in Co. Dr. to *B.* his Acct. Curt. for Duty, *&c.* here, - - 18 9 3

and for Exchange and Charges on the Bill, - - - - 4 6 2

£ 22 15 5

A. his Acct. Curt. Dr. - - - - 11 7 8½

B. his Acct. Curt. Dr. - - - 11 7 8½

Acct. in Co. *&c.* Cr. - - - £ 22 15 5

Of the above Goods *B.* disposed of, *per* his Acct. Sales, to the Extent of £ 77 3 3

A. disposed of, *per* ditto - - - - - 64 19 1

B. his Acct. Curt. Dr. - - - 77 3 3

A. his Acct. Curt. Dr. - - - 64 19 1

Goods in Co. Cr. - - - - - £ 142 2 4

Acct. in Co. Dr. for the above disposed of, - - - 142 2 4

A. and *B.* their Accts. Curt. Cr. each ½ - - - - 71 1 2

A. paid in to *B.* here 15 *l.* *B.* his Acct. Curt. Dr. to *A.* his Acct. Curt.

B. purchased here a small Parcel of Goods, amounting to - - 4 15 7

Goods in Co. Dr. to *B.* his Acct. Curt. for the above - - - £ 4 15 7

A. his Acct. Curt. Dr. - - - 2 7 9½

B. his Acct. Curt. Dr. - - - 2 7 9½

Acct. in Co. Cr. - - - £ 4 15 7

Of the above small Parcel *B.* disposed of to the Extent of - - - 3 2 0

A. ditto, - - - - - - - 4 10 8

£ 7 12 8

B. his Acct. Curt. Dr. - - - - - 3 2 0

A. his Acct. Curt. Dr. - - - 4 10 8

Goods in Co. Cr. - - - - £ 7 12 8

Acct. in Co. Dr. for the above, - - - 7 12 8

A. his Acct. Curt. Cr. for ½ - - - - 3 16 4

B. his Acct. Curt. Cr. for ½ - - - 3 16 4

£ 7 12 8

There remains of the whole Goods undiſpoſed of, reckoning them at the prime Coſt, to the Extent of - - - - - - - - - - - - £. 16 14 10

Accot. in Co. Dr. to Goods in Co. for the above Sum, and when diſpoſed of, the Proceed are to be equally divided betwixt the Partners. To Balance, make Goods in Co. Dr. to Accot. in Co. for the Gain, which will balance theſe two Accots.

The two Accots. Curt. will balance one another, and ſhew how much the one owes to the other.

In Nomine Domini. Amen.

Memorial, or Waſte-book, No. *A.*

Belonging to me, *A. B.* Merchant in *Edinburgh*;

CONTAINING

A Narrative of all the Tranſactions of my Trade, commencing from the 1ſt of *January* 1761, faithfully entered by my Self, or ſome of my Clerks by my Order, and atteſted by me,

A. B.

SIGNS and CONTRACTIONS

Commonly known among Merchants, and made uſe of in the ſubſequent Books, *viz.*

Dr. - -	Signifies	Debitor.
Cr. - -		Creditor.
Curt. - -		The preſent Month.
Proxo. - -		The next Month to come.
Ulto. - -		The laſt Month paſt.
Uo. - -		*Uſo*, or Uſance, as 2/uo two Uſance.
qt. - -		Containing.
Ct. when Goods,		100 Pound Weight.
Ct. when Money,		100 Pounds.
L. *Tournois*,		A *French* Livre.
Δ *Tournois*,		A *French* Crown of three Livres.
L. *Ster.* -		A Pound *Sterling*.
Lib. - -		A Pound Weight.
hhd. or hhds.		A Hogſhead, or Hogſheads.
Bar. - -		A Barrel.
Doz. - -		A Dozen.
Prem. - -		Premium of Inſurance.
Payle. - -		Payable.
Mo. - -		A Month; as payable 2/mo, that is, payable 2 Months after Date.
Yd. - -		A Yard of Cloth, *&c.*
f. or Glr. -		A Guilder of *Holland*'s Money.
Curt. *Holld*s. -		Current *Holland*'s Money.
Banko. -		Bank Money of *Holland*.
Agio. - -		The Difference, or Exchange betwixt the Bank and current Money.
Amſtm.		The City of *Amſterdam*.
Rottm. - -		The City of *Rotterdam*.
Londn. - -		The City of *London*.
Bourdx. -		The City of *Bourdeaux*.
Port of Letters,		Poſtage of Letters.
Portage of Goods,		What is paid for carrying them from Place to Place.
Exa. - -		Exchange of Money.
No. - -		Number, as 1, 2, *&c.* Number 1, 2, *&c.*
No. 1 a 8 -		A Continuation of theſe Numbers from the one before the Sign to the one after it, and may be read, From 1 to 8, *&c.*
Accot. Curt.		Accompt Current, or the Money Accompt.
Sundries,		More than one, or a Plurality of Drs. or Crs.
Do. - -		Ditto, or the ſame, and ſaves a Repetition of the ſame Word.
Co/ or Co. -		Company; as Accot. in Co/ Exa. in Co/.

Edinburgh, 1st January, 1761.

INVENTORY of all the Money, Goods and Debts belonging to me *A. B.* Merchant in *Edinburgh*, being a Patrimony given and made over to me by my Father to carry on Trade, *viz.*

I have in Gold, Silver, and Bank Notes by me - -	£	300	0	0	
I have ¼ of the Ship the *William* of *Leith*, (presently commanded by *John Stark*) which I value at - - -		150	0	0	
I have 100 Barrels of Salmon, which I value at 3 *l.* *per* Bar.		300	0	0	
I have at *Amst^m.* in the Hands of *Abraham Vanhoven*, who was my Father's Correspondent, 30 Barrels of Salmon, now made over to me by my Father's Order, and which he reckons to have cost, including Charges, 3 *l.* 5 *s.* *per* Bar.		97	10	0	
James Bell Merchant in *Glasgow* owes me, *per* his Note on Demand, - - - - - -		40	0	0	
I have by me a Bill pay^le. the 10th prox^o. accepted by *James Trader*, and indorsed to me, - - - -		45	0	0	
					932 10

DEBTS due by me, or which I have engaged to pay, are as under, *viz.*

To *Charles Duncan*, pay^le. 1/m^o. hence, *per* Agreement betwixt us, - - - - -	£	25	0	0	
To *James Norie* on Demand - - - - -		17	10	0	
To *James Trueman*, *per* my Accepted Bill to his Order, pay^le. the 15th prox^o. - - - - -		45	0	0	
To *Henry Honest*, *per* Promissary Note, - - -		20	0	0	
					107 10

Having compleated my Inventory, follow the daily Transactions of my Trade.

Ditto 2d.

Bought of *Thomas Grainger* Merchant in *Dundee* 10 Pieces *Dutch* Linen qt. 300 Yards, at 4 *s.* *per* Yard, payable *per* Agreement in 3 Months Time, - - - - - - - 60

Ditto 4th.

I have agreed with *William Hardie* to be concerned with him, *Alexander Dick*, *James Clerk*, and *Thomas Brown*, all Merchants here, in an Adventure to *Virginia*, to the Extent of 625 *l.* each for ⅕ to be managed by D^o. *Hardie*, as *per* Contract of this Date, and I have immediately advanced to D^o. *Hardie*, in Part of my Share, - - - - £ 50 0 0

Lent D^o. *Hardie* upon his Promissary Note, pay^le. in 3/m^o. bearing Interest at 6 *per Ct.* - - - - -		50	0	0	
					100

Ditto 6th.

Sold to a Stranger 7 Pieces *Dutch* Linen, qt. 210 Y^ds. at 4 *s.* 6 *d.* *per* Y^d. for which have received 50 Gallons of Brandy, at 6 *s.* *per* Gallon, - - - - -	£	15	0	0	
10 Matts, each qt. 1 *Ct.* Flax, at 40 *s.* *per Ct.* - - -		20	0	0	
Received the Balance in Money - - - -		12	5	0	
					47 5

Ditto 8th.

Sold for ready Money, 3 Pieces, qt. 90 Y^ds. *Dutch* Linen, at 4 *s.* 3 *d.* *per* Y^d. - - - - - - - -					19 2 6

Sold for ready Money 10 Gallons Brandy, at 8 *s.* *per* Gallon, - - - 4

Received from *James Bell* of *Glasgow* Payment of his Note - - - 40

Ditto 10th.

Bought of *James Labourer*, to be delivered to me againſt 1ſt *April*, *per* Contract, at 15 *s.* *per* Boll, 500 Bolls of Wheat, for which I have paid him *per* Advance - - - - - - £ 100 0 0
The Remainder to be paid to him upon receipt of the Wheat 275 0 0 — 375

Ditto 15th.

Shipt on Board the *Mary* of *Leith*, *John Sailor* Commander, 100 Barrels of Salmon, marked as *per* Margin, and conſigned to *Abraham Vanhoven* of *Amſtm.* to be ſold for my Accot. at the Curt. Price, the prime Coſt *per* Inventory being - - - - - £ 300 0 0
Charges till on Board amount to - - - 13 6 8
Paid Premium to *John Steady* for inſuring them to *Amſtm.* at 4 *per Ct.* - - - - - 12 10 8 — 325 17 4

Ditto 16th.

I have engaged to deliver to *Adam Craig* Tobacconiſt here, againſt the firſt of *Auguſt* next, 55 Ct. of *Virginia* Tobacco, at 3 *l.* *per Ct.* and have received from Do. *Craig per* Advance - - - £ 50 0 0
The Remainder to be paid me 1/mo. after Delivery of the Tobacco - - - - - - 115 0 0 — 165

Ditto 20th.

Bought from *Bernard Wilſon* of *Aberdeen* 100 Doz. Pairs of Stockings, at 4 *l.* *per* Doz. in Part Payment of which have delivered him the under-named Goods, *viz.*
30 Gallons Brandy, at 7 *s.* *per* Gallon, - - - £ 10 10 0
6 Matts, each qt. 1 Ct. Flax, at 45 *s.* *per Ct.* - - 13 10 0
I have indorſed to him *James Trader*'s Accepted Bill, payle. 10 proxo. for - - - - - 45 0 0
Given him in Money - - - - 80 0 0
And I ſtill owe Do. *Wilſon* a Balance of - - - 251 0 0 — 400

Ditto 24th.

Received Advice from Mr. *Abraham Vanhoven* of *Amſtm.* that he has ſold my 30 Barrels of Salmon for ready Money, the neat Proceeds paſt to my Credit (*per* his Letter of the 13th Currt. and Accot. Sales therein ſent me) amounts to *f.* 1500 Curt. *Hollds.* which I reckon worth 22 *d.* *per* Glr. 137 10

Having this Day cleared Accots. with *John Stark* Commander of the Ship the *William* of *Leith*, I have received in full of my ¼ of the Freight, *per* my Diſcharge, - - - - - - - - - 46

Edinburgh, 25th January, 1761.

Sold to *John Grant per* Contract, to be delivered 1st of *June* next, 120 *Ct.* of Raisins, at 17 *s. per Ct.* to be paid upon Delivery, and if either Party fail of Performance, he is to pay to the other 10 *l.* of Penalty, the Amount of the Raisins being - - - - - - - - 102

Ditto 26th.

This Day drawn upon *Abraham Vanhoven* of *Amst^m.* in my Bill at 10 Days Sight, Order *Henry Honest*, for *f.* 1500 Curt. *Holld^s.* Ex^a. 22 *d. per* G^lr. for which have retired from D^o. *Honest* my Promissary Note on Demand - - - - - £ 20 0 0
And have received the Balance of the Bill in Money - 117 10 0
137 10

Ditto 28th.

Bought from *Andrew Tennent* 800 Bolls best Barley, to be delivered to me against the 21st *March* next, *per* signed Contract, at 12 *s. per* Boll, and have paid him *per* Advance - - - - £ 100 0 0
The Remainder to be paid 1/m^o. after receiving the Barley - 380 0 0
480

Ditto 31st.

Paid *Charles Duncan* in full of what I owed him, *per* his Discharge, - 25

By summing up my Book of Houshold and Personal Expences for this Month, I find the Amount is - - - - - £ 6 15 2
Also by my Book of Charges of Merchandize the Amount is 15 13 7
22 8 9

February 1st.

Bought of *James Webster, viz.*
1500 Ells *Kilmarnock* Serges, at 8 *d.* - £ 50 0 0
500 Ells *Stirling* ditto . . at 12 *d.* - 25 0 0
£ 75 0 0

Which have shipt on Board the *Ann* of *Leith*, *John Taylor* Commander, bound for *Amst^m.* and have consigned them to *Abraham Vanhoven*, to be disposed of for my Accot. and along with them have shipt and consigned to D^o. 100 Doz. Pairs of Stockings which were by me, at 4 *l. per* Doz. 400 0 0
Custom and Charges till on Board amount to - - 10 2 0
John Robertson has insured the whole to *Amst^m.* at 3 *per Ct.* pay^le. on Demand, - - - - - 14 11 0
499 13

Ditto 8th.

Received Advice from Mr. *Abraham Vanhoven* of *Amst^m.* *per* his Letter dated the 28th ult^o. that the Ship the *Mary* is safe arrived at that Port, and he has received my 100 Barrels of Salmon in good Condition; the whole Cost at shipping amounts to - - - - - - - - 325 17 4

Ditto 10th.

I have this Day accepted *Bernard Wilson*'s Bill on me, pay^le. 2/m^o. from this Date, Order *William Hardie*, - - - - - 150

Edinburgh, February 12th, 1761.

Received Advice from *Abraham Vanhoven* of *Amst^m.* that he has shipt, for my Acco^t. on Board the *Mary* of *Leith*, bound homewards, sundry Goods bought for my Acco^t. and Risque, as *per* particular Envoice sent me in his Letter of the 1st Curt. amounting in Curt. *Holld^s.* Money to *f.* 1552 10 which at 22 *d. per* G^lr. the present Ex^a. is - - - - 142 6 3

Ditto 16th.

This Day retired my Accepted Bill to the Order of *James Trueman* for - - 45

Ditto 17th.

Bought from *Jacob Weaver* 1500 Ells of *Scots* Linen, at 12 *d. per* Ell, which I have shipt on Board the *Goodhope* bound for *London*, consigned to *John Banker*, to be sold for my Acco^t. and have paid ½ in ready Money, - - - - - - - £ 37 10 0
For the other ½ I have accepted a Bill to D^o. *Weaver*'s Order, pay^le. in 4/m^o. - - - - - - 37 10 0
Paid Charges of Shipping, *&c.* - - - 0 15 0
75 15

Ditto 20th.

Received Advice from *Abraham Vanhoven* of *Amst^m.* that, according to my Order, he has shipt my 100 Barrels of Salmon on Board the *Sea-horse*, *Jan Van Ess* Master, bound for *Bourd^x.* and consigned them to *Jaques de la Motte* of that Place, to be disposed of for my Acco^t. the Amount as they lay in his Hands being - - - - - - £ 325 17 4
D^o. *Vanhoven* advises me that he has paid Freight and Charges since in his Custody *f.* 54 at 22 *d. per* G^lr. - - 4 19 0
330 16 4

Ditto 25th.

Received Advice from *Abraham Vanhoven* of *Amst^m.* that the *Ann* is safe arrived at that Port, and he has received my Serges and Stockings in good Condition, which I reckon, as they cost me at shipping, - - 499 13

Ditto 26th.

The Ship the *Mary* being safe arrived from *Amst^m.* I have received all the Goods shipt by *Abraham Vanhoven* for my Acco^t. the Envoice of which, as entered the 12th Curt. amounts in Curt. *Holld^s.* Money, to *f.* 1552 10 at 22 *d.* - - - - - £ 142 6 3
Paid for Duty, and other Charges at unloading - - 5 13 9
148

N. B. The Goods received are,
25 Firkins Soap, 10 *C^t.* of Madder, 25 Ankers Brandy, 30 *C^t.* old Iron, and 3 *C^t.* of Flax.

Sold to *Richard Smith* out of the above *Dutch* Goods 30 *C^t.* of old Iron, at 28 *s. per C^t.* for which I have got D^o. *Smith*'s Bill accepted pay^le. 3/m^o. after Date for - - - - - - £ 30 0 0
And the Balance he has paid me in ready Money - - 12 0 0
42

Edinburgh, 28th February, 1761.

Sold to *George Litster*, out of my *Dutch* Goods *per* the *Mary*, 10 *Ct.* of Madder, at 2*l.* 5*s. per Ct.* for which he agrees to pay me in ready Money, provided I allow him Discount at the Rate of 5 *per Ct.* for 4/m°. Credit, which I have consented to, the whole Price being - - £ 22 10 0
Discount is - - - - - - 0 7 6
Received in Cash - - - - 22 2 6 — 22 2 6

By my Book of Houshold, &c. Expences, I find the Amount for this Month is - - - - - £ 3 1 6
And the Charges on my Trade for this Month, *per* respective Book, is - - - - - - - - 11 1 9 — 14 3 3

March 1st.

I have this Day received from *Jan Debruyn Janzoon* of *Gottenburgh* (*per* his Letter dated the 19th ult°,) the following Remittances to receive Payment of for his Accot. and to remit the Contents, so soon as got in, to Mr. *Joseph Vandyk* of *London* in good Bills from this Place, *viz.*

1	Bill drawn by D°. *Debruyn* upon, and accepted by *James Black* of *Cockenny*, payle. 2/m°. from 19th ult°. - -	N°. 1	£	100	0	0
1	D°. upon *John Trader*, payle. 22d Curt. for -	2		103	6	8
1	D°. upon *Peter Smuggler*, payle. 1st *April*, -	3		75	15	0
1	D°. upon *Andrew Sailor*, payle. 10th D°. - -	4		47	6	0
4	Bills, all indorsed to me for Value in Accot.					— 326 7 8

Ditto 2d.

Received Advice from *Jaques de la Motte* of *Bourdx*, that he has shipt for my Accot. on Board the *Katharine* of *Kirkcaldie*, *Richard Stout* Commander, 5 Tons of Wine, whereof 4 Tons are red, and 1 Ton white, as *per* Bills of Loading sent me, and particular Envoice of the whole, amounting to *L* 2520 *French*, for which he has valued upon me at 2/u°. from the 20th ultq. to the Order of *James Broker*, payle. in *London*, Exa. 34 *d. per* Δ, which I have accepted payle. at the House of Mr. *John Banker*, and advised him to retire my Bill when due - - - - - - - 119

Ditto 4th.

Received Advice from Mr. *Abraham Vanhoven* of *Amstm.* that he has sold my Serges and Stockings, the neat Proceeds, *per* Accot. Sales sent me, being in Curt. *Holldc.* Money *f.* 5907 of which he has received in ready Money *f.* 2000 which, in Proportion to what I paid, is £ 169 3 5
The Remainder is payle. in 2/m°. *f.* 3907 - - - 330 9 7 — 499 13

Ditto 5th.

This Day I have drawn upon Mr. *Abraham Vanhoven* of *Amstm.* in my Bill at 10 Days Sight, Order *John Turnbul* for Value of him, being *f.* 2000 Exa. 22½ *per* Glr. - - - - - - - 187 10

Ditto 6th.

Sold for ready Money, out of my *Dutch* Goods *per* the *Mary*, *viz.*

25 Ankers of Brandy, at 30*s.* - - - - -	£	37	10 0
3 *Ct.* Flax, at 3*l.* - - - - -		9	0 0
25 Firkins of Soap, at 50*s.* - - - -		62	10 0
			— 109

Edinburgh, 10th March, 1761.

Indorsed over to *James Webster Richard Smith's* Bill, pay^le. 26th *May*, for - - - - - - £ 30 0 0
Paid D^o. *Webster* in full, *per* his Discharge, - - - 45 0 0
75

Ditto 15th.

Received Advice from *Jaques De la Motte* of *Bourd^x.* that the *Sea-horse* is arrived from *Amst^m.* and that he has sold my 100 Barrels of Salmon, pay^le. on Demand, the neat Proceeds, *per* Acco^t. Sales sent me, amount, in *French* Money, to *L* 7550 which Salmon cost me in all, till sold, - - 330 16 4

Ditto 16th.

This Day I have received from on Board the *Katharine* of *Kirkcaldie* (*Richard Stout* Commander) my 5 Tons of Wine, shipt by *Jaques De la Motte*, Amount of Envoice, as entered 2d Cur^t. - - £ 119 0 0
Paid for Freight - - - - £ 10 0 0
For Duty and Charges of Unloading - 101 5 0
111 5 0
230 5

Sold for ready Money,
2 hhd^s. white Wine, - at 15 *l.* - - £ 30 0 0
3 hhd^s. Claret, - - at 14 *l.* - - 42 0 0
72

Sold to *George Vintner* 4 hhd^s. Claret, at 15 *l.* for which he is to pay me, at the ordinary Time allowed by Practice, - - - 60

This Day have drawn upon *Jaques De la Motte* of *Bourd^x.* in my Bill at Sight, Order *John Henry*, for 1250 △ *Tournois*, Ex^a. 35 *d. per* △ for Value received, *per* Advice, - - - - - 182 5 10

Ditto 20th.

I have this Day purchased the two following Bills, and remitted to *John Banker* of *London*, in order to begin an Acco^t. of Ex^a. in C^o/. with him, he being to share equally of the Gain, and risque equally of the Loss, *viz.*
200 *l.* in *John Traffick* upon *David Dun*, at 10 Days, for which I paid Ex^a. at $\frac{3}{4}$ *per C^t.* - - - - £ 201 10 0
200 *l.* in *James Gray* on *Samuel Tod*, at 20 Days, Ex^a. $\frac{1}{2}$ *per C^t.* 201 0 0
402 10
400

Ditto 21st.

Received from *Andrew Tennent*, according to Contract made with him the 28th *January* last, 800 Bolls of Barley, at 12 *s. per* Boll, - - 480

Ditto 24th.

Received Advice from Mr. *John Banker* of *London*, that the *Good Hope* being arrived at that Port, he has disposed of my 1500 Ells of Linen, pay^le. on Demand; the neat Proceeds, *per* Acco^t. Sales sent me, in his Letter of the 19th Cur^t. being - - - - - - 86 5

Edinburgh, 31st March, 1761.

I find the Amount of my Houſhold, *&c.* Expences for this Month, *per* reſpective Book, is - - - - - £ 5 12 6			
The Charges upon my Trade *per* D°. - - - - 1 15 3			
	7	7	9
This Day I have received Payment of Mr. *Jan Debruyn Janzoon*'s Bill upon *John Trader* for Accot. of D°. *Janzoon* - - - - -	103	6	8
April 1ſt.			
Sold for ready Money 3 hhds. red Wine, at 14*l.* - - - -	42		
I have this Day drawn upon Mr. *Jaques De la Motte* of *Bourdx.* for my Accot. in my Bill at 3 Days Sight, Order *James Scobie*, for 1000 △ *Tournois*, Exa. 35*d. per* △ for Value received, *per* Advice - - -	145	16	8
Received from *James Labourer*, according to Contract made with him the 10th *January* laſt, 500 Bolls of Wheat, at 15*ſ. per* Boll, - - -	375		
I have paid D°. *Labourer* in full, *per* Diſcharge, - - - -	275		
Ditto 4th.			
This Day received Payment of *Jan Debruyn Janzoon* of *Gottenburgh*'s Bill upon *Peter Smuggler*, for Accot. of D°. *Janzoon* N°. 3 - - -	75	15	
Ditto 6th.			
Received Payment of *William Hardie*'s promiſſary Note, dated 4th *January* laſt, - - - - - - £ 50 0 0			
Received 3/m°. Intereſt, at 6 *per Ct.* - - - 0 15 0			
	50	15	
This Day paid *William Hardie* a ſecond Demand, to be employed by him for my Accot. with him and Partners, *per* Receipt, - - - -	50		
Ditto 10th.			
This Day entered into Contract with *John Hodge* of this Place, that he is to take ½ of all my Barley and Wheat at the Price I can now receive for it, and is to run an equal Riſque in exporting the ſame to *Bourdx.* and in bringing home 15 Tons of Claret Wine as Part of the Proceeds, the whole Adventure to be under my Management, he allowing me for my Trouble (beſides my equal Share of the Profit) 20*l.* the whole Corn *per* Agreement being			
800 Bolls of Barley, at 13*ſ.* - - - - - £ 520 0 0			
500 Bolls of Wheat, at 16*ſ.* - - - - 400 0 0			
Which have ſhipt on board the *Mermaid* (*John Brown* Commander) and conſigned to Mr. *John Gordon* of *Bourdx.* to be diſpoſed of for our joint Accot. and have paid of Charges upon the whole at ſhipping - - - - - 32 10 0			
	952	10	
Mr. *John Hodge*'s ½ is - - - - - 476 5 0			
My Commiſſion, as above, is - - - - 20 0 0			
	496	5	

Edinburgh, 14th April 1761.

Received Payment of *Jan Debruyn Janzoon*'s Bill upon *Andrew Sailor*, N°. 4 — 47 6

This Day retired *Bernard Wilson*'s Bill on me, to the Order of *William Hardie* for — 150

Ditto 24th.

Received Advice from *John Banker* of *London*, *per* his Letter of the 20th Curt. that, according to my Order, he has retired *Jaques de la Motte*'s Bill on me, to the Order of *James Broker*, and accepted by me, as entered the 2d Ult°. being for 840 Δ *Tournois*, at 34 *d. per* Δ. — 119

Ditto 26th.

Sold for ready Money 2 hhds. red Wine at 13 *l.* O — 26

Sold for ready Money 4 Matts, each qt. 1 *Ct.* of Flax, at 46 *s. per Ct.* — 9 4

Ditto 30th.

Paid for my ¼ Reparations of the Ship the *William*, *per* discharged Accot. — 5 10 6

I have collected the several Articles of my Family Expences paid for this Month,
Amount is — £ 4 5 0
And the Charges upon my Trade — 3 2 0
— 7 7

May 1st.

Received Payment of *Jan Debruyn Janzoon*'s Bill upon *James Black*, N°. 1. — 100

Received from Mr. *Jan Debruyn Janzoon* of *Gottenburgh*, (*per* his Letter dated the 16th ultm°.) the following Remittances, to receive Payment of for his Accot. the Contents as got in to be remitted to Mr. *Joseph Vandyk* of *London*, *viz.*

1 Bill drawn by D°. *Janzoon* upon *Peter M'Nab*, payle. 2/m°. from 16th ultm°. N°. 5 — £ 113 6 8
1 D°. on *James Sailor*, payle. 3/m° from D°. N°. 6 — 73 9 2
1 D°. on *Jacob Strong*, payle. 25th Curt. N°. 7 — 142 6 3
1 D°. on *John Thrifty*, payle. 24th *June*, N°. 8 — 239 7 4
¼ Bills, all indorsed to me. — 568 9 5

Ditto 2d.

This Day purchased *John Dealer*'s Bill upon *Peter Trader* of *London* at 20 Days, payle. to Mr. *Joseph Vandyk* of *London* for Value of me, the principal Bill being — £ 150 0 0
I have paid Exa. at ¼ *per Ct.* — 7 6
— 150 7 6

Which Bill I have remitted to D°. *Vandyk*, with Orders to do the Needful, and to Credit Mr. *Jan Debruyn Janzoon* of *Gottenburgh*, to whom I have written this Post, advising D°. Remittance, and the Receipt of his Letter of the 16th ultm°.

Edinburgh, 2d May, 1761.

This Day I have fined down 2 hhds. red, and 2 hhds. white Wine, in order to be bottled off, for which I owe *Richard Couper*

For the Red - - - -	£ 0 1 0		
For the White, with Iſinglaſs, - -	0 4 0		
	£ 0 5 0		

I have bought for ready Money for Oeilage, *viz.*

2 Pints Red, at 2 *ſ.* - - - -	0 4 0		
2 Pints White, at 1 *ſ.* 8 *d.* - - -	0 3 4		
	0 7 4	12	4

This Day agreed with *John Hodge*, that he is to pay to *Andrew Tennent* 380 *l.* upon my Receipt, which I have given to Dº. *Tennent*, and taken his Diſcharge in full of the Balance due to him, being - - - - - 380

Ditto 5th.

Received Advice from Mr. *Abrm. Vanhoven* of *Amſtm.* *per* his Letter of the 24th ultmº. that he has got Payment of my Goods ſold on Time, as entered the 4th *March*, the Amount being in *Holldſ.* Money *f.* 3907 - - 330 9 7

By the above Letter he deſires me either to draw on him at Sight, or order him to remit, as I think proper.

In conſequence of the above Advice, I have this Night drawn upon Mr. *Abraham Vanhoven*, of *Amſtm.* in my Bill at Sight, to the Order of *James Lind* for *f.* 2000 Exa. 22 $\frac{1}{2}$ *per* Glr. for Value received, *per* Advice, - - - - 187 10

Ditto 14th.

Bought of *Charles Duncan*, for my own Wearing, 5 Yds. fine Cloth at 20 *ſ.* - - - - - £ 5 0 0

7 Yds. Shalloon at 1 *ſ.* 8 *d.* - - - -	0 11 8		
5 Yds. Fuſtian at 1 *ſ.* 2 *d.* - - - - -	0 5 10		
Paid the Taylor for Making and Furniture, *per* Accot. diſcharged	1 5 0		
		7	2 6

Ditto 15th.

Bought for ready Money the following Bottles, *viz.*

80 Dozen Chopins . at 19 *d.* . -	£ 6 6 8		
40 Dozen Mutchkins . at 17 *d.* . .	2 16 8		
		9	3 4

Ditto 20th.

This Day bottled off the following Wines, which have coſt, as they ſtood with fineing, *&c.* . . . . . £ 46 13 4

The 2 hhds. red Wine run 45 $\frac{1}{2}$ Doz. Chopin Bottles, which coſt 19 *d.* *per* Dozen	3 12 $\frac{1}{2}$		
The 2 hhds. white Wine run 40 Doz. Mutchkin Bottles at 17 *d.*	2 16 8		
And 23 Dozen Chopins at 19 *d.* . . .	1 16 5		
Richard Couper has furniſhed Corks . . .	0 15 0		
Paid for Candle and Charges of bottling	0 6 0		
		55	19 9 $\frac{1}{2}$

Edinburgh, 20th May, 1761.

Received from Mr. *John Banker* of *London* for our Accot. of Exa. in Col. a Remittance in *James Ker*'s Bill on *John Anderſon*, 20 Days Sight, for which he adviſes me he paid . . . . . £ 200 0 0
Exa. from *London* being at 1 ¼ *per Ct.* . . . . 2 10 0 — 202 10

Ditto 28th.

I have this Day ſold my ¼ of the Ship the *William* of *Leith* to the preſent Commander, *John Stark*, to whom I have given up all my Rights, with a Vendition, *&c.* in his Favour, and he has paid me in full *per* Diſcharge . 100

Ditto 29th.

Received Payment of Mr. *Jan Debruyn Janzoon*'s Bill upon *Jacob Strong* for Accot. of Dº. *Janzoon*, Nº. 7 . 142 6 3

Ditto 31ſt.

I have this Day paid ⅓ Year's Rent of the Houſe I preſently poſſeſs, *per* Diſcharge, - - - - - £ 7 10 0
Alſo paid the Rent of my Cellar at *Leith*, *per* Diſcharge, - 3 15 0
The Expences upon my Family, laid out in ready Money this Month is 4 1 6
The Charges on my Trade is - - - - 10 19 6 — 26 6

June 1ſt.

This Night remitted to Mr. *Joſeph Vandyk* of *London*, for Accot. of Mr. *Jan Debruyn Janzoon* of *Gottenburgh*, *James Maſon*'s Bill at 20 Days Date, upon *Charles Freeman* of *London*, for 250 *l.* for which have paid Exa. at ⅛ *per Ct.* 250 18 9

No Raiſins being come to my Hands, and the Prices being raiſed, I have failed to deliver to Mr. *John Grant*, according to Contract 25th *January* laſt, 12000 Weight of Raiſins at the Price agreed 17 *ſ. per Ct.* £ 102 0 0
Dº. *Grant* has demanded the Penalty, which I have paid, *per* his Diſcharge, - - - - - - 10 0 0 — 112

Ditto 5th.

Received Advice from Mr. *John Gordon* of *Bourdx.* that the *Mermaid* being ſafe arrived at that Port, he has ſold all the Barley and Wheat belonging to Mr. *John Hodge* and me in Co/. as *per* Accot. Sales tranſmitted to me, in his Letter of the 23d ultmº. neat Proceeds paſt to our Credit, being 7500 △ *French*; at ſame Time Dº. *Gordon* adviſes me, that, according to my Orders, he has ſhipt for our joint Accot. on board the *Thunderer* of *Dyſart* (*James Sailor* Commander) 15 Tons of Claret Wine, as *per* Bills of Loading and particular Envoice ſent me, amounting to 2600 △ which I reckon, in Proportion to what the whole Victual coſt us at ſhipping - £ 330 4 0
Dº. *Gordon* has in his Hands the Balance, reckoned in the ſame Proportion as above, 4900 △ - - - 622 6 0 — 952 10

Ditto 19th.

This Day retired my accepted Bill, dated the 19th *February* laſt, to the Order of *Jacob Weaver* - - - - - - 37 10

Ditto 20th.

I find there is ſpent in my own Family, at ſundry Times, 6 Gallſ. of Brandy, which being reckoned at the prime Coſt, is - £ 1 16 0
I alſo find inlaked, by filling up and otherwiſe, 4 Gallſ. 1 4 0 — 3

Edinburgh, 24th June, 1761.

This Day received Payment of *James Ker*'s Bill on *John Anderson* for - 202 10

Ditto 30th.

Having collected the Articles of my petty Charges for this Month, the Amount is - - - - - £ 0 15 0
The Amount of my Houſhold, &c. Expences, *per* reſpective Book, is - - - - - - - 4 7 0
5 2

July 3d.

This Day received from Mr. *John Hodge*, *per* Receipt, in order to enable me to pay the Duty, &c. upon our Wine in C°/. expected home every Day, having Advice of the Ship being ſailed, - - - 250

Ditto 8th.

The *Thunderer* of *Dyſart* being ſafe arrived from *Bourd*x. I have this Day received the 15 Tons of Wine ſhipt by Mr. *John Gordon* for my Acco^{t}. with Mr. *John Hodge*, Amount of the Envoice, as entered the 5th ult°. being - - - - - - £ 330 4 0
I have paid for Freight - - £ 30 0 0
For Duty, and other Charges, - - 303 15 0
333 15 0
663 19
Mr. *John Hodge*'s ½ of the Charges.

Ditto 9th.

Sold to *Gilbert Frazer*, for Acco^{t}. of Mr. *Adam Cruickſhanks* of *Rotterdam*, pay^{le}. in 2/m° 4 Bags of Pepper, and 2 Caſks of Cochineal, the Weight and Amount, as marked in Sale-book, Folio 1ſt, of this Date, - - 720 8

Ditto 14th.

Paid Mr. *William Hardie* a further Demand, to be employed for my Acco^{t}. with him and Partners, *per* Receipt - - - - 22 6 6

Ditto 16th.

Sold to *Henry Honeſt*, for Acco^{t}. of *Adam Cruickſhanks* of *Rotterdam*, pay^{le}. in 6 Weeks, 3 Bags Coffee-berries, and 5 Boxes Bohea Tea, as *per* Sale-book, Folio 1ſt, this Date, - - - - - 78 15

Ditto 19th.

Received Payment of Mr. *Jan Debruyn Janzoon*'s Bill upon *Peter M^{c}Nab*, which was due the 16th ultm°. N°. 5 - - £ 113 6 8
Received a Month's Intereſt at 5 *per Ct.* - - - 0 9 5
113 16 1

Ditto 20th.

Sold for ready Money, for Acco^{t}. of *Adam Cruickſhanks* of *Rotterdam*, 10 hhd^{s}. Lintſeed at 3 *l.* - - - - - 30

Received Payment of Mr. *Jan Debruyn Janzoon*'s Bill upon *James Sailor*, N°. 6th - - - - - - - - - - - - 73 9 2

Ditto 24th.

Sold to *Peter Wright*, for Acco^{t}. of Mr. *Adam Cruickshanks* of *Rotterdam*, pay^{le}. in 6 Weeks, 200 Wainscot Planks, and 10 hh^{ds}. Lintseed, as *per* Sale-book, Folio 1st, this Date, Amount is - - - - - - - 87 10

Remitted to Mr. *Joseph Vandyk* of *London*, for Acco^{t}. of Mr. *Jan Debruyn Janzoon* of *Gottenburg*, *James Hardie*'s Bill at 3 Days Sight, upon *John Trader*, for *L* 250 Ex^{a}. $\frac{1}{2}$ *per C^{t}.* Advance, Value of me, *per* Advice 251 5

Ditto 28th.

Sent Mr. *Adam Cruickshanks* of *Rotterdam* an Acco^{t}. Sales of fundry Goods received by the *Margaret* of *Kirkcaldie*, and sold for his Acco^{t}. and Risque, as particularly marked in Sale-book, Folio 1st, the Freight, Duty and Charges, being - - - - - - £ 20 0 9
Ware-house Rent - - - - - 0 6 8
Commission over 916 *l.* 13 *s.* at 2 *per C^{t}.* - 18 6 8
Neat Proceeds - - - - 877 18 11
916 13

Ditto 31st.

Paid petty Charges this Month, *per* respective Book, - - £ 0 11 9
Paid Houshold, *&c.* Expences, *per* D°. - - - 6 6 0
6 17 9

August 1st.

Bought of *Jacob Weaver*, for the proper Acco^{t}. and Risque of Mr. *James Andrew* of *Rotterdam*, and shipt on board the *Bon Adventure* of *Leith*, *Thomas Taylor* Commander, the following Goods, as *per* Envoice of this Date, and Bills of loading sent him, *viz.*
10000 Ells *Kilmarnock* Serges, at 10 *d.* - - - £ 416 13 4
4000 Ells *Stirling* D°. at 14 *d.* - - 233 6 8
Charges paid till on Board - - - - 5 15 0
Commission at 2 $\frac{1}{2}$ *per C^{t}.* - - - - - 16 7 10
672 2 10

Ditto 2d.

This Day adjusted Acco^{ts}. with Mr. *William Hardie*, relating to my Adventure with him and Partners, and after paying him in full of my Proportion of all prime Cost and Charges being 1 *l.* 16 *s.* 6 *d.* he has in his Custody 55 *C.* of *Virginia* Tobacco, which I have assigned over to *Adam Craig*, in Performance of a Bargain made with him the 16th *January* last, and have given my Order to receive it from D°. *Hardie*, free of further Charges, at 3 *per C^{t}.* - - - - - 165

Ditto 8th.

Sold of Wine in Co/. with *John Hodge* and Self, 5 hh^{ds}. for ready Money, at 15 *l.* *per* hh^{d}. - - - - - - 75

Sold of Wine in Co/. with *John Hodge* and Self, 6 hhds. to *James Labourer*, payle. in 6/mo. at 16 *l.* - - - - - 96

Sold of the above Wine in Co/. to Mr. *John Grant*, 6 hhds. payle. in 3/mo. at 16 *l.* 96

Ditto 10th.

Bought of *Jacob Weaver*, for Accot. and Risque of Mr. *John Englisb* of *London*, *viz.*

5000 Ells *Kilmarnock* Serges at 10 *d.* . . .	£	208	6	8
2000 Ells *Stirling* Do. at 14 *d.* . . .		116	13	4
				325

Ditto 12th.

This Day rackt off from the Lees all the Wine in Co/. with *John Hodge* and Self, being 43 hhds. and have paid the following Charges, *viz.*

To the Coopers for racking	£	1	15	0
For 10 Gallons of Wine for Oeilage . . .		8	0	0
For freſh Hoops and Cooperage		0	6	0
For Caſks to hold the Dreg		0	8	0
Mr. *John Hodge*'s ½ of the Charges.				10 9

Ditto 14th.

Bought from the following Perſons, for the Accot. and Riſque of Mr. *John Engliſh* of *London*, *viz.*

From *Henry Honeſt* 5000 Yds. Linen, at 12 *d.* . .	£	250	0	0
From *Thomas Fiſher* 80 Barrels of Salmon, at 3 *l.* .		240	0	0
				490

Ditto 18th.

This Day ſent Mr. *John Engliſh* of *London* an Envoice of ſundry Goods bought at ſundry Times for his Accot. and Riſque, and ſhipt on board the *Mermaid*, *Duncan Daw* Commander, as *per* Bill of Loading and particular Envoice of this Date ſent him, prime Coſt being . . £ 815 0 0

Charges till on board are		25	10	0
Commiſſion over 840 *l.* 10 *ſ.* at 2½ *per Ct.* - .		21	0	3
				861 10 3

Ditto 20th.

Received from Mr. *Andrew Cockburn* of *London* a Remittance in *Robert Bell*'s Bill at 1/mo. Date upon *Samuel Davis* for Accot. of Mr. *James Andrew* of *Rotterdam* 250

Ditto 29th.

Accepted *Jacob Weaver*'s Bill on me to the Order of *James Rob*, at 3/mo. Date for 300

Ditto 31ſt.

Having collected the ſundry Charges on my Trade for this Month, they Amount to - - - - - £ 31 17 6

My Houſhold, *&c.* Expences - - - -		6	8	4
				38 5 10

Received Advice from *John Banker* of *London*, that he has received from Mr. *John Engliſh* of that Place 200 *l.* which is to be paſt to our Accot. of Exa. in Co*l*. the Exa. being at ¾ *per Ct.* at which Rate Do. *Engliſh* is to have Credit, *per* my Letter to him of this Date, - - - 201 10

At ſame Time Mr. *John Banker* has remitted me for our Accot. of Exa. in Co*l*. *James Lind*'s Bill on *John Sharp* at 14 Days Sight, is accepted, and for which Do. *Banker* adviſes he paid - - £ 150 0 0
Exa. being at 1 ½ *per Ct.* - - - - 2 5 0
152 5

Ditto 3d.

This Day drawn upon Mr. *John Gordon* of *Bourdx*. for my Accot. in Co*l*. with *John Hodge*, in my Bill at 1/mo. Order *John Haigs* and Co*l*. for Value received, 2000 △ of 60 Sols *Tournois*, Exa. being at 34 *d. per* △ 283 6 8
Mr. *John Hodge*'s ½ is - - - - -

Ditto 7th.

Received from Mr. *James Andrew* of *Rotterdm*. for his Accot. a Remittance in *Claes Makelaar*'s Bill on *James Covitré* at 20 Days Sight, to my Order, accepted - - - - - - - 200

Ditto 12th.

Sold to *Adam Craig* 8 hhds. Wine in Co*l*. with *John Hodge* and Self, at 15 *l.* 10 *ſ. per* hhd. - - - - - - - 124

Sold to Mr. *Thomas Grainger* of *Dundee* 6 hhds. of Wine in Co*l*. with *John Hodge* and Self, at 15 *l.* 10 *ſ. per* hhd. - - - - 93

Ditto 15th.

Received from *Adam Craig* in full of the Tobacco delivered him the 1ſt. ult°. 115

Ditto 16th.

Received this Day Payment of *James Lind*'s Bill on *John Sharp*, for - 152 5

Ditto 18th.

Indorſed to *Thomas Fiſher Claes Makelaar*'s Bill on *James Covitré*, for - - - - - - £ 200 0 0
Paid Do. *Fiſher* in full, *per* Diſcharge, - - - - 40 0 0
240

Ditto 20th.

Remitted to Mr. *Adam Cruickſhanks* of *Rotterdam*, for his Accot. my own Bill of this Date, at 10 Days, upon Mr. *James Andrew* of that Place, as the neat Balance of his Accot. being for *f*. 2451 3 Curt. *Holld*s. Exa. 21 ¼ *per* Gr. - - - - - - - - 222 2 10

Edinburgh, 23d September, 1761.

This Day received Payment of *Robert Bell*'s Bill on *Samuel Davies* for		250	
Ditto 30th.			
Having collected my petty Charges for this Month, the Amount is	£ 1 3 3		
Houſhold, *&c.* Expences	7 13 4		
		8	16 7
October 1ſt.			
This Day paid *Jacob Weaver* to Accot. *per* his Receipt,		200	
This Day drawn upon Mr. *John Engliſh* of *London*, for his Accot. in my Bill at 10 Days Sight, Order *John Robertſon* 250 *l.* Exa. 1 ½ *per Ct.* Advance, for which I have received from Do. *Robertſon* his Diſcharge in full of what I owed him	£ 14 11 0		
And the Balance in Money	239 4 0		
		253	15
Ditto 5th.			
This Day received from Mr. *John Banker* of *London*, *per* his Letter the 1ſt Curt. a Remittance in *James Andrew*'s Bill upon *Thomas Old*, at 20 Days Sight, for our Accot. of Exa. in Coſ. for which he adviſes me he paid	£ 200 0 0		
Exa. being at 1 ½ *per Ct.*	3 0 0		
		203	
Ditto 15th.			
Sold of Wine in Coſ. with Mr. *John Hodge* and Self, to Mr. *William Hardie*, 10 hhds. at 15 *l. per* hhd.		150	
Sold of Wine in Coſ. with Mr. *John Hodge* and Self, for ready Money, 3 hhds. at 14 *l.* 10 *ſ. per* hhd.		43	10
Ditto 22d.			
Sold of my own bottled Wine to *James Norie*, 20 Dozen white Wine, at 13 *ſ. per* Dozen		13	
Sold of Do. Wine in Bottles, to *George Vintner*, 10 Dozen red Wine, at 14 *ſ. per* Dozen		7	
Ditto 24th.			
I have indorſed to Mr. *John Hodge*, *per* his Receipt, *James Andrew*'s Bill on *Thomas Old* for		203	
Ditto 25th.			
I have this Day paid *Henry Honeſt* in full of his Accot. *per* Diſcharge,		171	5

I have this Day paid *Bernard Wilson* of *Aberdeen* in full, *per* his Discharge, - - - - - £ 100 0 0
He has allowed me Discompt - - - - 1 0 0
101

Ditto 31st.

Paid Petty Charges this Month - - - £ 1 13 9
Housholds, &c. Expences - - - - 8 12 6
10 6

Novem. 1st.

This Day received, *per* the *Yager of Bergen*, for Accot. of Mr. *Peter Johnson* of that Place, to be disposed of to the best Advantage, *viz.*
200 Wainscot Planks, 2 Inches.
1000 *Swedish* Dales.
5 Matts, each qt. 1 *Ct.* Hemp, and 10 Do. each qt. 1 *Ct.* Flax.
500 Goads of Iron.
I have paid for Freight - - - - £ 7 10 0
For Duty, &c. - - - - - 11 18 0
Charges of Unloading - - - - - 2 12 0
22

Ditto 5th.

Sold of Wine in Col. with *John Hodge* and Self, to *George Vintner*, 12 hhds. at 14 *l.* 10 *s.* - - - - - -
174

Sold of Do. Wine in Col. for ready Money, 4 hhds. at 14 *l.* -
56

Ditto 12th.

Sold to *Peter Wright*, for Accot. of Mr. *Peter Johnson* of *Bergen*, payle. in 6 Weeks, *viz.*
200 Wainscot Planks - at 5 *s.* 6 *d.* - £ 55 0 0
1000 *Swedish* Dales - at 3 *s.* - - 150 0 0
205

Ditto 17th.

Sold for Accot. of Mr. *Peter Johnson* of *Bergen*, for ready Money,
5 Matts, each qt. 1 *Ct.* Hemp, at 4 *l.* £ 20 0 0
10 Do. each qt. 1 *Ct.* Flax, at 3 *l.* 30 0 0
£ 50 0 0
To *Charles Duncan* 500 Goads of Iron, weighing 1500 Stone, at 3 *s.* 225 0 0
275

Ditto 20th.

Paid for Portage, weighing, and other petty Charges upon a Parcel of Iron, and other Goods, belonging to *Peter Johnson* of *Bergen*, £ 1 17 6
Ware-house Rent on the whole is - - 0 12 6
2 10

Received from Mr. *John Gordon* of *Bourdx.* for my Accot. in Co/. with *John Hodge*, a Remittance in *Jaques Dupré*'s Bill at 1/u°. from the 8th Curt. on *Jean Lamotte* for 2000 △, Exa. 34 ½ *per* △, which is accepted		287	10
Ditto 25th.			
This Night sent Mr. *Peter Johnson* of *Bergen* the Accot. Sales of all his Goods received by the *Jager*, and sold for his Accot. my Commission is	£ 9 12 0		
Neat Proceeds past to his Accot. Curt.	445 18 0		
		455	10
Ditto 26th.			
Drawn upon Mr. *John Gordon* of *Bourdx.* for my Accot. in Co/. with *John Hodge*, in my Bill at 2/u°. Order *Peter Dealer*, for 900 △, Exa. 34 *d. per* △, for Value received, *per* Advice,		127	10
Ditto 28th.			
By collecting sundry Charges upon Wine in Co/. with *John Hodge*, I find the Amount is			
For Cellar Rent	£ 1 5 0		
For Cooperage	0 15 0		
For Portage and petty Charges	0 13 6		
		2 13	6
Ditto 30th.			
Retired *Jacob Weaver*'s Bill on me, to the Order of *James Rob*, dated 29th *August* last		300	
Paid Houshold, *&c.* Expences for this Month, *per* respective Book,	£ 8 6 8		
For sundry petty Charges	2 1 8		
		10 8	4
Decer. 1st.			
Sold to *Thomas Grainger* 25 Dozen of my own bottled red Wine, at 15 *s. per* Dozen		18	15
Ditto 5th.			
Sold of my own bottled Wine, for ready Money, 20 Doz. white Wine, at 14 *s.*	£ 14 0 0		
Sold at the same Time, for ready Money, 3 Casks of Wine Dreg, which came from Wine in Co/. with *John Hodge*, at 40 *s.* each	6 0 0		
		20	
Ditto 8th.			
Received from *Thomas Grainger* in full of his old Balance, *per* Receipt,		33	
Received from *George Vintner* to Accot. *per* Receipt,		67	

This Night ſent *John Engliſh* of *London* an Abſtract of his Accot. Curt. by which I find that the Port of Letters, and other petty Charges for his Accot. amount to 7

At the ſame Time have adviſed Dº. *Engliſh* that I have valued on him, in my Bill of this Date, at 20 Days Sight, Order *Jacob Weaver*, for 400 *l.* 12 *ſ.* 4 *d.* Exa. being at 1 ½ *per Ct.* Advance, which is the neat Balance of his Accot. *per* Dº. *Weaver*'s Receipt, for . . . 406 12 6

Ditto 20th.

This Night ſent Mr. *Jan Debruyn Janzoon* of *Gottenburgh* an Abſtract of his Accot. Curt. by which my Commiſſion upon 655 *l.* 19 *ſ.* 2 *d.* which I have received by ſundry Bills remitted to me, and back to him again in Bills upon *Londn.* charging him at ½ *per Ct.* - - £ 3 5 7
Port of Letters, Proteſt of Bills, and other petty Charges, amount to 0 10 9
3 16 4

Ditto 26th.

I find by my Book of Houſhold Expences, that I have taken, at different Times, for the Uſe of my Family, the following Wines, which I value as I could have ſold them, *viz.*

8 Dozen Bottles red Wine, at 15 *ſ.* -	£ 6 0 0			
2 Dozen Dº. white at 14 *ſ.* -	1 8 0			
		£ 7 8 0		
There are drunk or loſt by ſelling my Wine, and otherways, 2 ½ Dozen Bottles red, at 15 *ſ.* -	1 17 6			
1 Dozen Bottles white, at 14 *ſ.* -	0 14 0			
		2 11 6		
			9 19 6	

Being now to clear Accots. with my Partner Mr. *John Hodge*, all the Wine in Coſ. being ſold off, I find the whole Gain is . . 236 8 6
Alſo by the Accot. of Mr. *John Gordon* of *Bourdx.* my Accot. Curt. in Coſ. with *John Hodge*, I find we have gained by the Exa. . . 76 8

Ditto 28th.

Having this Day ſettled and cleared with my Partner Mr. *John Hodge*, in relation to our Adventure in Coſ. there was a Balance due to him of 563 *l.* 4 *ſ.* 7 *d.* but in regard that there are yet ſeveral Debts ſtanding out upon theſe Accots. I have taken the whole upon my ſelf, upon Condition he would make a Conſideration for my Riſque, Trouble and Expences, which he has agreed to, and accordingly allowed me - £ 12 14 7
I have paid him in the Balance, and taken his Diſcharge in full of all Demands - - - - 550 10 0
563 4 7

Ditto 31ſt.

I have this Day paid ſeveral Tradeſmens Accots. relating to my Family, *per* their reſpective Diſcharges, amounting to . . £ 10 12 6
I have alſo paid my Servants Wages, with Drink-money, *&c.* amounting to 12 9 0
My ordinary Houſhold Expences this Month, *per* reſpective Book, is 5 6 8
Charges on my Trade, *per* Dº. - - - 2 17 8
31 5 10

In Nomine Domini. Amen.

JOURNAL, No. *A.*

Belonging to me, *A. B.* Merchant in *Edinburgh.*

Wherein are narrated,

All the Tranſactions of my Trade, commencing from 1ſt *January* 1761, with the proper Debitors and Creditors.

SUNDRIES Drs. to STOCK 932 *l.* 10 *s.* Value of all the Money, Goods and Debts belonging to me *A. B.* Merchant in *Edinburgh*, being a Patrimony given and made over to me by my Father, to carry on Trade, as *per* Inventory taken this Day, *viz.*

1. CASH for the Gold and Silver Specie and Bank Notes by me £ 300 0 0
2. SHIP WILLIAM OF LEITH (presently commanded by *John Stark*) for ¼, which I value at - - - - 150 0 0
2. SALMON for 100 Barrels, valued at 3 *l. per* Bar. - - 300 0 0
1 2. ABRAHAM VANHOVEN of *Amst^m.* my Acco^t. GOODS for 30 Barrels of Salmon lying in his Hands, and now made over by my Father to me, which he reckons have cost (including all Charges) 3 *l.* 5 *s. per* Bar. - - - 97 10 0
2. Mr. JAMES BELL of *Glasgow*, *per* his Note on Demand, 40 0 0
2. BILLS RECEIVABLE for *James Trader*'s accepted Bill, pay^le. the 10th prox^o. indorsed to me, - - - - 45 0 0
1. 932 10

---

1. STOCK Dr. to SUNDRIES 107 *l.* 10 *s.* Value of the following Debts due by me, or which I have engaged to pay, *viz.*
3. To CHARLES DUNCAN, pay^le. 1/m^o. hence, *per* Agreement betwixt us, - - - - - - £ 25 0 0
2 3. To JAMES NORRY on Demand - - - 17 10 0
3. To ACCEPTED BILLS for my D^o. to the Order of *James Trueman*, pay^le. 15th prox^o. - - - - 45 0 0
3. To HENRY HONEST, *per* promissary Note, - - 20 0 0
107 10

Having compleated my INVENTORY, follow the daily Transactions of my Trade.

Ditto 2d.

3 3. 4. DUTCH LINEN Dr. to Mr. THOMAS GRAINGER of *Dundee* 60 *l.* Value of 10 Pieces, q^t. 300 Y^ds. D^o. bought upon 3/m^o. Time, at 4 *s. per* Yard, - - - - - - - 60

Ditto 4th.

SUNDRIES Drs. to CASH 100 *l. viz.*

4 4. WILLIAM HARDY, my Acco^t. with him and Partners, advanced him in Part of my ⅛ of an Adventure in a Voyage to *Virginia*, in C^o/. with him, *Alexander Dick*, *James Clerk*, and *Thomas Brown*, all Merchants here, to the Extent of 625 *l.* to be managed by D^o. *Hardie*, to whom we are to pay in our Proportions when called for, - - £ 50 0 0
4. 1. WILLIAM HARDY his proper Acco^t. lent him on his promissary Note, pay^le. in 3/m^o. bearing Interest at the Rate of 6 *per Cent. per Ann.* - - - - - - 50 0 0
100

Edinburgh, 6th January, 1761.

		SUNDRIES Drs. to DUTCH LINEN 47 *l.* 5 *s.* Value of 7 Pieces, qt. 210 Yds. Do. sold to a Stranger at 4 *s.* 6 *d. per* Yard, *viz.*							
5	4.	BRANDY for 50 Galls. at 6 *s. per* Gal. - - -		£	15	0	0		
	4.	FLAX for 10 Matts, each qt. 1 *Ct.* at 40 *s. per Ct.* - -			20	0	0		
	1.	CASH for the Balance received - - - -			12	5	0		
	3.							47	5
		Ditto 8th.							
	1.	CASH Dr. to SUNDRIES 63 *l.* 2 *s.* 6 *d.* Value of the following Articles received *per* Waste and Cash Book of this Date, *viz.*							
6	3.	To DUTCH LINEN for 3 Pieces, qt. 90 Yds. sold at 4 *s.* 3 *d.*		£	19	2	6		
	4.	To BRANDY for 10 Galls. at 8 *s. per* Gal. - -			4	0	0		
	2.	To Mr. JAMES BELL of *Glasgow*, for Payment of his Note,			40	0	0		
								63	2 6
		Ditto 10th.							
	4.	CONTRACTS of DELIVERY Dr. to SUNDRIES 375 *l.* Value of 500 Bolls of							
7		Wheat bought of *James Labourer*, to be delivered to me against 1st *April per* Contract, at 15 *s. per* Boll, *viz.*							
	1.	To CASH paid him *per* Advance, - - -		£	100	0	0		
	5.	To JAMES LABOURER for the Remainder, to be paid him upon receipt of the Wheat, - - - -			275	0	0		
								375	
		Ditto 15th.							
	5.	VOYAGE to *Amstm.* in the MARY of *Leith* Dr. to SUNDRIES 325 *l.* 17 *s.* 4 *d.*							
		Value of the prime Cost and Charges of 100 Barrels of Salmon, marked as							
††		*per* Margin, and consigned to Mr. *Abraham Vanhoven* of that Place, to be							
8		sold for my Acco. at the curt. Price, *viz.*							
	2.	To SALMON for the prime Cost, *per* Inventory, - -		£	300	0	0		
	5.	To CHARGES OF MERCHANDIZE till on Board - -			13	6	8		
	1.	To CASH for the Premium of Insurance, paid to *John Steady*, at 4 *per Cent.* - - - - - -			12	10	8		
								325	17 4
		Ditto 16th.							
		SUNDRIES Drs. to CONTRACTS OF DELIVERY 165 *l.* Value of 55 *Ct.* of							
		Virginia Tobacco, which I have engaged to deliver to *Adam Craig* Tobac-							
9		coni st here against the 1st of *August* next, *per* Contract, at 3 *l. per Ct. viz.*							
	1.	CASH received from Do. *Craig*, *per* Advance, - -		£	50	0	0		
	5.	ADAM CRAIG for the Remainder, payle. 1/mo. after De-							
	4.	livery, - - - - - -			115	0	0		
								165	
		Ditto 20th.							
	5.	STOCKINGS Dr. to SUNDRIES 400 *l.* Value of 100 Dozen Pairs Do. bought							
		from Mr. *Bernard Wilson* of *Aberdeen*, at 4 *l. per* Doz. *viz.*							
	4.	To BRANDY for 30 Galls. delivered at 7 *s. per* Gal. - -		£	10	10	0		
	4.	To FLAX for 6 Matts, each qt. 1 *Ct.* at 45 *s. per Ct.* -			13	10	0		
1	2.	To BILLS RECEIVABLE for *James Trader*'s accepted Bill,							
		payle. the 10th proxo. indorsed to him for - - -			45	0	0		
	1.	To CASH paid him in Money - - - -			80	0	0		
	5.	To BERNARD WILSON, for the Balance due him, - -			251	0	0		
								400	

Edinburgh, 24th January, 1761.

11	6. 2.	Mr. ABRAHAM VANHOVEN of *Amst^m.* my Acco^t. Cur^t. Dr. to D^o. VANHOVEN my ACCO^T. GOODS 137 *l.* 10 *s.* Value of the neat Proceeds of my 30 Barrels Salmon, amounting (*per* Acco^t. Sales sent me in his Letter of the 13th Cur^t.) to *f.* 1500 Cur^t. *Holl^ds.* which I reckon at the preſent Ex^a. 22 *d. per* G^lr. - - - - - -		137	10
		Ditto 25th.			
12	1. 2.	CASH Dr. to SHIP WILLIAM 46 *l.* Value of my ¼ of the Freight received from *John Stark* Commander, at clearing Acco^ts. with him, *per* my Diſcharge, - - - - - - -		46	
		Ditto 25th.			
13	6. 4.	Mr. JOHN GRANT Grocer here Dr. to Contracts of DELIVERY 102 *l.* Value of 120 *C^t.* Raiſins, which I have engaged, *per* Contract, to deliver him againſt 1ſt *June* at 17 *ſ. per C^t.* to be paid upon Delivery, and if any Party fail of Performance, he is to pay to the other 10 *l.* of Penalty. -		102	
		Ditto 26th.			
14		SUNDRIES Drs. to Mr. ABR^M. VANHOVEN of *Amſt^m.* my Acco^t. Cur^t. 137 *l.* 10 *ſ.* Value of my Bill on him at 10 Days Sight, Order *Henry Honeſt*, for *f.* 1500 Curt. *Holl^ds.* Ex^a. 22 *d. per* G^lr. *viz.*			
	3.	HENRY HONEST *per* my Note on Demand retired -	£ 20 0 0		
	1.	CASH for the Balance received - - - -	117 10 0		
	6.			137	10
		Ditto 28th.			
15	4.	CONTRACTS of DELIVERY Dr. to SUNDRIES 480 *l.* Value of 800 Bolls beſt Barley bought from *Andrew Tenant*, to be delivered to me againſt 21ſt *March* next, *per* ſigned Contract, at 12 *ſ. per* Boll, *viz.*			
	1.	To CASH paid him *per* Advance, - - - -	£ 100 0 0		
4	7.	To ANDREW TENANT for the Remainder, to be paid 1/m^o. after receiving the Barley, - - - -	380 0 0		
				480	
		Ditto 31ſt.			
16		SUNDRIES Drs. to CASH 47 *l.* 8 *ſ.* 9 *d.* Value of the following Articles *per* Waſte and Caſh-book of this Date, *viz.*			
	3.	CHARLES DUNCAN, paid him in full, *per* Diſcharge,	£ 25 0 0		
	6.	HOUSHOLD and PERSONAL EXPENCES for ſundry ſmall Sums paid this Month *per* reſpective Book - -	6 15 2		
	5.	CHARGES OF MERCHANDIZE, *per* D^o. - - -	15 13 7		
	1.			47	8 9
		Feb. 1ſt.			
17	6.	VOYAGE TO AMSTERDAM in the *Ann* of *Leith* Dr. to SUNDRIES 499 *l.* 13 *ſ.* Value of the prime Coſt and Charges of the following Goods conſigned to Mr. *Abra^m. Vanhoven* of that Place, to be diſpoſed of for my Acco^t. *viz.*			
	6.	To JAMES WEBSTER for			
		1500 Ells *Kilmarnock* Serges at 8 *d.* -	£ 50 0 0		
		500 Ells *Stirling* D^o. at 12 *d.* -	25 0 0		
			£ 75 0 0		
	5.	To STOCKINGS for 100 Doz. Pairs D^o. which were lying by me, at 4 *l. per* Doz. - - - -	400 0 0		
	5.	To CHARGES of MERCHANDIZE till on Board - -	10 2 0		
	6.	To JOHN ROBERTSON for enſuring them to *Amſt^m.* at 3 *per C^t.* pay^le. on Demand, - - - -	14 11 0		
				499	13

18 2/5. Mr. Abram. Vanhoven of *Amst^m.* my Acco^t. Goods Dr. to Voyage to *Amst^m.* in the *Mary*, 325 *l.* 17 *s.* 4 *d.* Value of 100 Barrels of Salmon, which he advises me, (*per* his Letter of the 28th ult^o.) he has received in good Condition, reckoning, as they cost me at shipping, - - 325 17 4

Ditto 10th.

19 5/3. Mr. Bernard Wilson of *Aberdeen* Dr. to Accepted Bills 150 *l.* Value of his Bill on me, payle. in 2/m^o. from this Date, to the Order of *William Hardie*, for - - - - - - 150

Ditto 12th.

20 7/6. Voyage from *Amst^m.* in the *Mary* Dr. to Mr. Abram. Vanhoven of *Amst^m.* my Acco^t. Cur^t. 142 *l.* 6 *s.* 3 *d.* Value of the Prime Cost and Charges of sundry Goods bought for my Acco^t. and Risk, as *per* particular Invoice sent me (in his Letter of the 1st Cur^t.) amounting in Cur^t. *Holl^ds.* to *f.* 1552 10 which at 22 *d. per* Gl^r. is - 142 6 3

Ditto 16th.

21 3/1. Accepted Bills Dr. to Cash 45 *l.* Value of my D^o. to the Order of *James Trueman* retired - - - - 45

Ditto 17th.

22 7/. Voyage to *London* in the *Good Hope* Dr. to Sundries 75 *l.* 15 *s.* Value of the Prime Cost and Charges of 1500 Ells *Scots* Linen bought of *Jacob Weaver*, at 12 *d. per* Ell, and consigned to Mr. *John Banker*, to be sold for my Acco^t. *viz.*

1. To Cash for the ½ paid - - - £ 37 10 0
3. To Accepted Bills for the other ½ *per* my Acceptance to D^o. *Weaver*, payle. in 4/m^o. - - - 37 10 0
5. To Charges of Merchandize till on Board - 15 0

75 15

Ditto 20th.

23 7/. Voyage from *Amst^m.* to *Bourd^x.* in the *Sea Horse* (*Jan Van Ess* Master) Dr. to Sundries 330 *l.* 16 *s.* 4 *d.* of the Prime Cost and Charges of 100 Barrels of Salmon, which he advises me that, according to my Order sent him, he has consigned to *Jaques Delamotte* of that Place, to be disposed of for my Acco^t. *viz.*

2. To Mr. Abram. Vanhoven, my Acco^t. Goods for the Amount as they lay in his Hands - - - - £ 325 17 4
6. To D^o. Vanhoven, my Acco^t. Cur^t. for Freight and Charges since in his Custody, *f.* 54 at 22 *d. per* Gl^r. 4 19 0

330 16 4

Ditto 25th.

24 2/6. Mr. Abram. Vanhoven of *Amst^m.* my Acco^t. Goods Dr. to Voyage to *Amst^m.* in the *Ann*, 499 *l.* 13 *s.* Value of my Serges and Stockings, which he advises me (*per* his Letter of the 14th Cur^t.) he has received in good Condition, which I reckon, as they cost me at shipping, - 499 13

7. DUTCH GOODS *per* the *Mary* Dr. to SUNDRIES 148 *l.* Value of the Prime Cost and Charges of sundry Goods received in good Condition, *viz.*

7. To VOYAGE from *Amst^m.* in the *Mary* for the Amount of the Envoice, as entered the 12th Curt. being - - £ 142 6 3

25 1. To CASH paid for Duty and Charges of unloading, *&c.* 5 13 9

147 8

N. B. The Goods received are,
25 Firkins of Soap, 10 *Ct.* of Madder, 25 Ankers of Brandy, 30 *Ct.* of old Iron, and 3 *Ct.* of Flax.

SUNDRIES Drs. to DUTCH GOODS *per* the *Mary* 42 *l.* Value of 30 *Ct.* of old Iron, sold to *Richard Smith* at 28 *s. per Ct. viz.*

26 2. BILLS RECEIVABLE for D^o. *Smith*'s Bill, pay^le. 3/m^o. £ 30 0 0

1. CASH for the Balance received - - - - 12 0 0

7. 42

Ditto 28th.

1. CASH Dr. to DUTCH GOODS *per* the *Mary*, 22 *l.* 2 *s.* 6 *d.* Value of 10 *Ct.* of Madder sold to *George Litster* at 2 *l.* 5 *s. per Ct.* for which he demanded
7. 4/m^o. Credit, but agreed to pay me in ready Money, provided I would
27 allow Discount at the Rate of *5 per Ct. per Ann.* which I have consented to, and received in full - - - - - 22 2 6

SUNDRIES Drs. to CASH 14 *l.* 3 *s.* 3 *d. viz.*

28 6. HOUSHOLD and PERSONAL EXPENCES for this Month, as *per* respective Book, - - - - £ 3 1 6

5. CHARGES of MERCHANDIZE *per* D^o. - - - 11 1 9

1. 14 3 3

March 1st.

2. BILLS RECEIVABLE Dr. to Mr. JAN DEBRUYN JANZOON of *Gottenburgh*,
7. his Accot. on Time, 326 *l.* 7 *s.* 8 *d.* Value of the following Bills remitted
29 me, (*per* his Letter of the 19th ult^o.) to receive Payment of for his Accot. and to remit the Value as paid in good Bills from this Place, pay^le. to Mr. *Joseph Vandyke* of *London*, *viz.*

1 Bill drawn by D^o. *Debruyn* upon, and accepted by *James Black* of *Cotkenzie*, pay^le. 2/m^o. from 19th ult^o. for - - - - N^o. 1. £ 100 0 0

1 D^o. upon *John Trader*, pay^le. 22d Curt. N^o. 2. 103 16 8

1 D^o. upon *Peter Smuggler*, pay^le. 1st *April* N^o. 3. 75 15 0

1 D^o. upon *Andrew Sailer*, pay^le. 10th D^o. N^o. 4. 47 6 0

4 Bills, all indorsed to me for Value in Accot. 326 7 8

Ditto 2d.

7. VOYAGE from *Bourd^x.* in the *Katharine* of *Kirkcaldy* Dr. to ACCEPTED
3. BILLS 119 *l.* Value of the Prime Cost and Charges of 5 Tons of Wine,
whereof 4 Tons are red, and 1 Ton white, as per Bills of Loading sent
30 me by *Jaques de la Motte* of *Bourd^x.* and particular Envoice of the whole, amounting to *L* 2520 *French*, for which he has valued upon me at 2/u^o. from the 20th ult^o. to the Order of *James Broker*, pay^le. in *London*, Ex^a. 34 *d. per* △, which I have accepted, pay^le. at the House of Mr. *John Banker*, whom I have advised to retire my Bill when due. - - 119

SUNDRIES Drs. to Mr. ABRAM. VANHOVEN of *Amst^m.* my Acco^t. Goods
499 *l.* 13 *s.* Value of the neat Proceeds of my Serges and Stockings *per*
31 Acco^t. Sales sent me, amounting in Curt. *Holl^ds.* Money to *f.* 5907 *viz.*
6. Mr. ABRAM. VANHOVEN my Acco^t. Curt. for what he advises me he has
received in ready Money *f.* 2000 £ 169 3 5
7. Mr. ABRAM. VANHOVEN my Acco^t. on Time
2. for the Remainder pay^le. in 2/m^o. 3907 330 9 7 499 13
5907

Ditto 5th.

1. CASH Dr. to Mr. ABRAM. VANHOVEN of *Amst^m.* my Acco^t. Curt. 187 *l.* 10 *s.*
32 6. Value of my Bill on him at 10 Days Sight, Order *John Turnbul, f.* 2000
Ex^a. at 22 1/2 *d.* for Value of him - - - - 187 10

Ditto 6th.

1. CASH Dr. to DUTCH GOODS *per* the *Mary* 109 *l.* Value of the following
7. Articles sold this Day, *viz.*
25 Ankers of Brandy at 30 *s.* - - - £ 37 10 0
33 3 *C^t.* of Flax at 3 *l.* - - - - 9 0 0
25 Firkins of Soap at 50 *s.* - - - 62 10 0
109

Ditto 10th.

6. JAMES WEBSTER Dr. to SUNDRIES 75 *l. viz.*
2. To BILLS RECEIVABLE for *Richard Smith's* Bill pay^le. 26th *May*, indorsed
34 to D^o. *Webster* for - - - - £ 30 0 0
1. To CASH paid him in full, *per* his Discharge, - - 45 0 0
75

Ditto 15th.

8. Mr. JAQUES DELAMOTTE of *Bourd^x.* my Acco^t. Curt. Dr. to VOYAGE
7. from *Amst^m.* to *Bourd^x.* in the *Sea-Horse* 330 *l.* 16 *s.* 4 *d.* Value of the
35 neat Proceeds of my 100 Barrels of Salmon, pay^le. on Demand, *per* Acco^t.
Sales sent me, amounting in French Money to *L.* 7550 reckoning according
to what they have cost me till sold - - - - 330 16 4

Ditto 16th.

8. WINE IN CASK Dr. to SUNDRIES 230 *l.* 5 *s.* Value of the prime Cost and
Charges of 5 Tons of Wine, whereof 4 Tons are red, and 1 Ton
white, received in good Condition, *viz.*
36 7. To VOYAGE from *Bourd^x.* in the *Katharine* of *Kirkcaldie* for the Amount of
the Envoice, as entered the 2d Curt. - - £ 119 0 0
1. To CASH for Freight - - £ 10 0 0
For Duty, and other Charges - - 101 5 0
111 5 0
230 5

Edinburgh, 16th March 1761.

1. CASH Dr. to SUNDRIES 254 *l.* 5 *s.* 10 *d.* as *per* Waste and Cash Book of this Date, *viz.*

8. To WINE IN CASK for two hhds. white Wine,
37 at 15 *l.* - - - £ 30 0 0
3 hhds. Claret, at 14 *l.* - - 42 0 0
£ 72 0 0

8. To JAQUES DELAMOTTE of *Bourdx.* my Accot. Curt. for my Bill on him at Sight, Order *John Henry* for 1250 Δ *Tournois* Exa. 35 *d. per* Δ for Value received *per* Advice : 182 5 10
254 5 10

8. GEORGE VINTNER Dr. to WINE IN CASK 60 *l.* Value of 4 hhds. Claret
38 8. sold him, at 15 *l. per* hhd. payle. at the ordinary Time allowed by Practice, - - - - - - - - - - - 60

Ditto 20th.

8. Mr. JOHN BANKER of *London* our Accot. of Exa. in Co. Dr. to CASH
1. 402 *l.* 10 *s.* Value of a Remittance made him, we being to share equally of Gain and Loss, to whatever Extent we deal in this Branch, the Bills
39 remitted are, *viz.*
200 *l.* in *John Traffick* upon *David Dun* at 10 Days Sight,
for which I have paid Exa. at $\frac{1}{4}$ *per Ct.* Advance - £ 201 10 0
200 *l.* in *James Gray* on *Samuel Tod* at 20 Days, Exa. $\frac{1}{4}$ *per Ct.* 201 0 0
402 10

Ditto 21st.

8. BARLEY Dr. to CONTRACTS of DELIVERY 480 *l.* Value of 800 Bolls re-
40 4. ceived from *Andrew Tenant*, according to Contract made with him the 28th *January* last, at 12 *s. per* Boll, - - - - 480

Ditto 24th.

8. Mr. JOHN BANKER of *London* my Accot. Curt. Dr. to VOYAGE to *London*,
7. in the *Good Hope*, 86 *l.* 5 *s.* Value of the neat Proceeds of 1500 Ells of
41 *Scots* Linen, which he advises me, *per* his Letter of the 19th Curt. he has received and sold for my Accot. payle. on Demand, *per* Accot. Sales sent me, the Amount being - - - - - - 86 5

Ditto 31st.

SUNDRIES Drs. to CASH 7 *l.* 7 *s.* 9 *d. viz.*
42 6. HOUSHOLD and PERSONAL EXPENCES, *per* respective Book, the Amount for this Month being - - - £ 5 12 6
5. CHARGES OF MERCHANDIZE, *per* Do. - - - 1 15 3
1. 7 7 9

1. CASH Dr. to BILLS RECEIVABLE 103 *l.* 6 *s.* 8 *d.* Value of *Jan Debruyn*
43 2. *Janzoon*'s Bill upon *John Trader*, of which I have got Payt. this Day, No. 2. 103 6 8

7. Mr. JAN DEBRUYN JANZOON of *Gottenburgh* his Accot. on Time Dr. to
44 9. Do. *Janzoon* his Accot. Curt. 103 *l.* 6 *s.* 8 *d.* Value of the above Bill being for his Accot. - - - - - - - 103 6 8

Edinburgh, 1st April, 1761.

	1.	CASH Dr. to SUNDRIES 224 *l.* 5 *s.* 10 *d.* Value of the following Articles received, as *per* Waſte and Caſh Book of this Date, *viz.*				
	8.	To WINE IN CASK for 3 hhds. red Wine, at 14 *l.* -	£ 42	0 0		
45	8.	To JAQUES DELAMOTTE of *Bourdx.* my Accot. Curt. for my Bill on him at 3 Days Sight, Order *James Scobie*, for 1250 △ *Tournois*, Exa. 35 *d. per* △, Value received *per* Advice - - - - -	182	5 10	224	5 10
	9.	WHEAT Dr. to CONTRACTS OF DELIVERY 375 *l.* Value of 500 Bolls				
46	4.	Do. received from *James Labourer*, according to Contract with him the 10th *January* laſt, at 15 *s. per* Boll - - -			375	
	5.	JAMES LABOURER Dr. to CASH 275 *l.* paid him in full of the above Wheat,				
47	1.	and got up our Contracts diſcharged, *hinc inde* - - -			275	
		Ditto 4th.				
	1.	CASH Dr. to BILLS RECEIVABLE 75 *l.* 15 *s.* Value of *Jan Debruyn*				
48	2.	*Janzoon*'s Bill upon *Peter Smuggler*, received Payment of - -			75	15
	7.	Mr. JAN DEBRUYN JANZOON of *Gottenburgh* his Accot. on Time Dr. to				
	9.	Do. *Janzoon* his Accot. Curt. 75 *l.* 15 *s.* Value of the above Bill, being				
49		for his Accot. No. 3. - - - - -			75	15
		Ditto 6th.				
	1.	CASH Dr. to SUNDRIES 50 *l.* 15 *s. viz.*				
50	4.	To WILLIAM HARDY his proper Accot. for Payment of his Promiſſary Note, dated the 4th *January* laſt, - - -	£ 50	0 0		
	9.	To PROFIT AND LOSS for 3/mo. Intereſt at 6 *per Ct.*	0	15 0	50	15
	4.	WILLIAM HARDY my Accot. with him and PARTNERS Dr. to CASH				
	1.	50 *l.* Value of a ſecond Demand made by him, to be employed for our				
51		joint Accot. *per* his Receipt - - - -			50	
		Ditto 10th.				
	10.	VOYAGE to *Bourdx.* in the *Mermaid*, in Coſ. with *John Hodge*, Dr. to SUNDRIES 952 *l.* 10 *s.* Value of the Prime Coſt and Charges of a Cargo of Barley and Wheat conſigned to Mr. *John Gordon*, to be diſpoſed of for				
52		our joint Accot. each ½ concerned, *viz.*				
	8.	To BARLEY, for 800 Bolls, at 13 *s.* -	£ 520	0 0		
	9.	To WHEAT, for 500 Bolls, at 16 *s.* -	400	0 0		
	1.	To CASH for Charges upon the whole at ſhipping -	32	10 0	952	10

	10.	JOHN HODGE his Accot. Curt. Dr. to SUNDRIES 496 *l.* 5 *s.* *viz.*			
	10.	To ACCOT. in Co/. with *John Hodge* for one Half of the above Cargo, for which he is engaged *per* Contract to pay me at the above Prices, being what I could presently sell it at to others, - £ 476 5 0			
53	9.	To PROFIT AND Loss for the Commission he is to allow me for managing the Adventure, besides my equal Share of the Profits, - - - - - 20 0 0			
				496	5
		Ditto 14th.			
	1.	CASH Dr. to BILLS RECEIVABLE 47 *l.* 6 *s.* Value of Mr. *Jan Debruyn Janzoon's* Bill upon *Andrew Sailor*, paid me this Day.			
54	2.			47	6
55	7.	Mr. JAN DEBRUYN JANZOON of *Gottenburgh* his Accot. on Time Dr. to			
	9.	Dº. *Janzoon* his Accot. Curt. 47 *l.* 6 *s.* Value of the above Bill, being for his Accot. Nº. 4. - - - -		47	6
56	3.	ACCEPTED BILLS Dr. to CASH 150 *l.* Value of *Bernard Wilson's* Bill on			
	1.	me, to the Order of *William Hardie* retired - -		150	
		Ditto 24th.			
	3.	ACCEPTED BILLS Dr. to Mr. JOHN BANKER of *London* my Accot. Curt.			
	8.	119 *l.* Value of *Jaques-Delamotte's* Bill on me, to the Order of *James Broker* for 840 △, *Tournois*, at 34 *d. per* △, which was accepted the			
57		2d ultº. payle. at the House of Dº. *Banker*, and which he advises me, *per* his Letter the 20th Curt. he has retired for my Accot.		119	
		Ditto 26th.			
	1	CASH Dr. to SUNDRIES 35 *l.* 4 *s.* Value of the following Goods sold this Day *per* Waste Book, *viz.*			
58	8.	To WINE IN CASK for 2 hhds. red at 13 *l. per* hhd. £ 26 0 0			
	4.	To FLAX for 4 Matts, each qt. 1 Ct. at 46 *s. per* Ct. - 9 4 0			
				35	4
		Ditto 30th.			
		SUNDRIES Drs. to CASH 12 *l.* 17 *s.* 6 *d. per* Waste Book this Date, *viz.*			
	2.	SHIP WILLIAM for ¼ Reparations, *per* discharged Accot. £ 5 15 6			
59	6.	HOUSHOLD, *&c.* EXPENCES, *per* respective Book, - 4 5 0			
	5.	CHARGES OF MERCHANDIZE *per* Dº. - - 3 2 0			
	1.			12 17 6	
		May 1st.			
	1.	CASH Dr. to BILLS RECEIVABLE 100 *l.* Value of *Jan Debruyn Janzoon's*			
60	2.	Bill upon *James Black*, paid me this Day. - - -		100	
	7.	Mr. JAN DEBRUYN JANZOON of *Gottenburgh* his Accot. on Time Dr. to			
61	9.	Dº. *Janzoon* his Accot. Curt. 100 *l.* Value of the above Bill Nº. 1. being for his Accot. - - - - - -		100	

2. 7. 62 — BILLS RECEIVABLE Dr. to Mr. JAN DEBRUYN JANZOON his Accot. on Time 568 *l.* 9 *s.* 5 *d.* Value of the following Remittances made me, to procure Payment of for his Accot. and the Contents, as got in, to be remitted to Mr. *Joseph Vandyk* of *London* in good Bills, *viz.*

1 Bill drawn by Dº. *Janzoon* upon *Peter McNab*, payle. 2/mº. from 16th ultº.	-	-	Nº. 5.	£	113	6 8
1 Dº. on *James Sailor*, payle. 3/mº. from Dº. Date			Nº. 6.		73	9 2
1 Dº. on *Jacob Strong*, payle. 25th Curt.	-		Nº. 7.		142	6 3
1 Dº. on *John Thrifty*, payle. 24th *June*,	.		Nº. 8.		239	7 4

4 Bills, all indorsed to me. — 568 9 5

Ditto 2d.

9. 1. 63 — Mr. JAN DEBRUYN JANZOON of *Gottenburgh* his Accot. Curt. Dr. to *Cash* 150 *l.* 7 *s.* 6 *d.* Value of a Remittance in *John Dealer*'s Bill upon *Peter Trader* of *London* at 20 Days, payle. to Mr. *Joseph Vandyk* for Value of me, which have remitted to Dº. *Vandyk*, with Orders to do the Needful, and credit Dº. *Janzoon*, whom I have also advised. The principal Bill is 150 *l.* with Exa. ½ *per Ct.* - - - - 150 7 6

8. — WINE IN CASK Dr. to SUNDRIES 12 *s.* 4 *d.* Value of the following Charges in fining down 2 hhds. red and two hhds. white Wine, in order to be bottled off, *viz.*

10. 64 — To RICHARD COOPER for fining the Red £ 0 1 0
For the White, with Isinglass, - - 0 4 0
£ 0 5 0

1. — To CASH for Oeilage, *viz.*
2 Pints red Wine, at 2 *s.* - - 0 4 0
2 Pints white Dº. at 1 *s.* 8 *d.* - 0 3 4
0 7 4 — 12 4

7. 10. 65 — ANDREW TENANT Dr. to Mr. JOHN HODGE his Accot. Curt. 380 *l.* Value of a Balance due to Dº. *Tenant*, for which I have given him a Precept upon Dº. *Hodge*, which he is satisfied with, and has given me a Discharge - - - - - - 380

Ditto 5th.

6. 7. 66 — Mr. ABRAM. VANHOVEN of *Amstm.* my Accot. Curt. Dr. to Dº. VANHOVEN my Accot. on Time 330 *l.* 9 *s.* 7 *d.* Value of my Goods sold on Time, as entered the 4th of *March*, which he advises me, *per* his Letter of the 24th ultº. he has got Payment of, being *s.* 3907 . 330 9 7

1. 6. 67 — CASH Dr. to Mr. ABRAM. VANHOVEN of *Amstm.* my Accot. Curt. 187 *l.* 10 *s.* Value of my Bill on him at Sight, to the Order of *James Lind* for *s.* 2000 Exa. 22 ½ *per* Guilder for Value received *per* Advice - 187 10

Edinburgh. 14th May, 1761.

6. HOUSHOLD and PERSONAL EXPENCES Dr. to SUNDRIES 7 *l.* 2 *s.* 6 *d.*
Value of a Suit of Cloths for my own Wearing, *viz.*

68 3. To Mr. CHARLES DUNCAN for

5 Yds. fine Cloth	at 20 *s.*	-	£ 5 0 0	
7 Yds. Shalloon	at 1 *s.* 8 *d.*	-	0 11 8	
5 Yds. Fustian -	at 1 *s.* 2 *d.*	-	0 5 10	
				£ 5 17 6

1. To CASH paid the Taylor for making and Furniture, *per* Acco*t*. discharged - - - - 1 5 0

7 2 6

Ditto 15th.

10. BOTTLES Dr. to CASH 9 *l.* 3 *s.* 4 *d.* Value of the following Kinds, *viz.*

69 1. 80 Dozen Chopins at 19 *d. per* Doz. - - £ 6 6 8
40 Dozen Mutchkins at 17 *d.* - - - 2 16 8

9 3 4

Ditto 20th.

11. WINE IN BOTTLES Dr. to SUNDRIES 55 *l.* 19 *s.* 5 ½ *d.* Value of the prime Cost and Charges of two hhds. red, and two hhds. white Wine, bottled off this Day, *viz.*

8. To WINE IN CASK for what they cost as they stood, with fining, *&c.* - - - - £ 46 13 4

70 10. To BOTTLES for the Red

45 ½ Doz. Chopins	at 19 *d.*	£ 3 12	½	
For the White, 40 Doz. Mutchkins	at 17 *d.*	2 16	8	
And 23 Doz. Chopins -	at 19 *d.*	1 16	5	
				8 5 1 ½

10. To RICHARD COOPER for Corks - - - 0 15 0
5. To CHARGES OF MERCHANDIZE for Candle and bottling 0 6 0

55 19 5 ½

2. BILLS RECEIVABLE Dr. to Mr. JOHN BANKER our Accot. of Exa. in Co/. 202 *l.* 10 *s.* Value of a Remittance in *James Ker's* Bill on *John Anderson*, at 20 Days Sight, for which Do. *Banker* advises me he paid - - - - £ 200 0 0

71 Exa. from *London* being at 1 ¼ *per Ct.* - - 2 10 0

202 10

Ditto 28th.

1. CASH Dr. to SHIP WILLIAM of *Leith* 100 *l.* Value of my ¼ of Do. Ship sold to the present Commander *John Stark*, to whom I have given up all

72 2. my Rights, with a Vendition, *&c.* in his Favour, and he has paid me in full *per* my Discharge - - - - - 100

Ditto 29th.

1. CASH Dr. to BILLS RECEIVABLE 142 *l.* 6 *s.* 3 *d.* Value of Mr. *Jan Debruyn Janzoon's* Bill upon *Jacob Strong*, paid to me this Day -

73 2. 142 6 3

7. Mr. JAN DEBRUYN JANZOON of *Gottenburgh* his Accot. on Time Dr. to

74 9. Do. *Janzoon* his Accot. Curt. 142 *l.* 6 *s.* 3 *d.* Value of the above Bill received for his Accot. being No. 7. - - - 142 6 3

SUNDRIES Drs. to CASH 26 *l.* 6 *s. viz.*

6. HOUSHOLD AND PERSONAL EXPENCES for Half a Year's Rent of my Dwelling-house paid this Day *per* Discharge £ 7 10 0
For sundry Charges on my Family, *per* respective Book this Month, - - 4 1 6
75 £ 11 11 6

5. CHARGES OF MERCHANDIZE for Half a Year's Rent of my Cellar, *per* Discharge - £ 3 15 0
1. For petty Charges on my Trade this Month 10 19 6
14 14 6
26 6

June 1st.

9. Mr. JAN DEBRUYN JANZOON of *Gottenburgh* his Acco^t. Curt. Dr. to
1. CASH 250 *l.* 18 *s.* 9 *d.* Value of a Remittance to Mr. *Joseph Vandyk* of *London* in *James Mason*'s Bill at 20 Days Date upon *Charles Freeman* of
76 *London* for 250 *l.* for which have paid Ex^a. at $\frac{1}{8}$ *per* C^t. *per* my Letter of Advice to D^o. *Janzoon* - - - - - 250 18 9

4. CONTRACTS OF DELIVERY Dr. to SUNDRIES 112 *l. viz.*
6. To Mr. JOHN GRANT for failing to deliver him 12000 Weight of Raisins,
77 according to Contract made with him the 25th *January* last, the Prices being raised - - - - £ 102 0 0
1. To CASH for the Penalty paid for Non-performance - 10 0 0
112

Ditto 5th.

SUNDRIES Drs. to VOYAGE to *Bourd^x.* in the *Mermaid* in Co*l.* with *John Hodge* 952 *l.* 10 *s.* Value of the neat Proceeds of a Cargo of Barley and Wheat sold by Mr. *John Gordon* for our joint Acco^t. *per* Acco^t. Sales sent me, amounting (*per* his Letter of the 23d ult^o.) to *L* 22500 *French* Money, *viz.*

78 11. VOYAGE from *Bourd^x.* in the *Thunderer* in Co*l.* with *John Hodge* for 15 Tons of Claret Wine shipt for our Acco^t. as *per* Bills of Loading and Envoyce, amounting to *L* 7800 *Tournois*, which I reckon, in proportion to the whole Cost at shipping, - - £ 330 4 0
11. Mr. JOHN GORDON my Acco^t. Cur^t. in Co*l.* with *John*
10. *Hodge* for the Balance in his Hands, being *L* 14700 *Tournois* at the above Proportion - - - 622 6 0
952 10

Ditto 19th.

3. ACCEPTED BILLS Dr. to CASH 37 *l.* 10 *s.* Value of my D^o. dated the
79 1. 19th *February* last, to the Order of *Jacob Weaver* retired 37 10

Ditto 20th.

SUNDRIES Drs. to BRANDY 3 *l. viz.*
6. HOUSHOLD AND PERSONAL EXPENCES for 6 Gallons spent in my Family at sundry Times, reckoning at Prime Cost, - £ 1 16 0
5. CHARGES OF MERCHANDIZE for 4 Gallons inlaked by filling
4. up, and otherways, - - - - 1 4 0
3

Edinburgh, 24th June 1761.

81 1/2. CASH Dr. to BILLS RECEIVABLE 202 *l.* 10 *s.* Value of *James Ker's* Bill on *John Anderson* received this Day - - - 202 10

——— Ditto 30th. ———

SUNDRIES Drs. to CASH 5 *l.* 2 *s. viz.*

82 5. CHARGES OF MERCHANDIZE for the Amount this Month, *per* respective Book, - - - - - £ 0 15 0

6. HOUSHOLD AND PERSONAL Expences *per* Dº. - 4 7 0

1/1. 5 2

——— *July* 3d. ———

1/10. CASH Dr. to Mr. JOHN HODGE his Accot. Curt. 250 *l.* received from

83 him *per* Receipt, in order to pay the Duty, *&c.* upon our Wine in Co/. now expected home every Day, - - - - 250

——— Ditto 8th. ———

11. WINE in Co/. with *John Hodge* and Self Dr. to SUNDRIES 663 *l.* 19 *s.* Value of the Prime Coſt and Charges of 15 Tons of Claret, received in good Condition, *viz.*

84 11. To VOYAGE from *Boardx.* in the *Thunderer* in Co/. with Mr. *John Hodge* for the Amount of the Envoyce, as entered the 5th ultº. £ 330 4 0

1. To CASH for Freight - - - £ 30 0 0

For Duty and Charges at unloading 303 15 0

333 15 0

663 19

10/10. Mr. JOHN HODGE his Accot. Curt. Dr. to Accot. in Co/. with Mr.

85 *John Hodge* 166 *l.* 17 *s.* 6 *d.* Value of his Half of the above Charges 166 17 6

——— Ditto 9th. ———

11/11. GILBERT FRAZER Dr to Mr. ADAM CRUICKSHANKS of *Rotterm.* his Accot. Sales 720 *l.* 8 *s.* Value of 4 Bags of Pepper and 2 Caſks of Cochineal, payle. in 2/mº. the Weight and Amount as particularly marked in

86 Sale-book Folio 1ſt this Date - - - - - 720 8

——— Ditto 14th. ———

4/1. Mr. WILLIAM HARDY my Accot. with him and Partners Dr. to CASH 22 *l.* 6 *s.* 6 *d.* Value of a further Demand given him *per* Receipt, to be

87 employed for our joint Accot. - - - - 22 6 6

——— Ditto 16th. ———

3/11. HENRY HONEST Dr. to Mr. ADAM CRUICKSHANKS of *Rotterdm.* his Accot. Sales 78 *l.* 15 *s.* Value of 3 Bags Coffee-berries, and 5 Boxes

88 Bohea Tea, payle. in 6 Weeks, as *per* Sale Book, Folio 1ſt this Date 78 15

Edinburgh, 19th July, 1761.

	1.	Cash Dr. to Sundries 113 *l.* 16 *s.* 1 *d. viz.*			
	2.	To Bills receivable for Mr. *Jan Debruyn Janzoon's* Bill upon *Peter*			
89		*McNab*, N°. 5. only paid this Day - -	£ 113	6 8	
	9.	To Mr. Jan Debruyn Janzoon his Accot. Curt. for a			
		Month's Intereſt, being due the 16th ult°. - -		9 5	
					113 16 1
90	7.	Mr Jan Debruyn Janzoon of *Gottenburgh* his Accot. on Time Dr. to			
	9.	D°. *Janzoon* his Accot. Curt. 113 *l.* 6 *s.* 8 *d.* Value of the above			
		principal Bill, N°. 5. being for his Accot. - . .			113 6 8
		Ditto 20th.			
	1.	Cash Dr. to Mr. Adam Cruickshanks of *Rotterdm.* his Accot. Sales			
	11.	30 *l.* Value of 10 hhds. Lintſeed ſold for his Accot. at 3 *l. per* hhd. with-			
91		out Diſcount, *per* Sale Book Folio 1ſt. - - -			30
		Ditto 21ſt.			
	1.	Cash Dr. to Bills receivable 73 *l.* 9 *s.* 2 *d.* Value of *Jan Debruyn*			
92	2.	*Janzoon's* Bill upon *James Sailor* N°. 6. - - -			73 9 2
	7.	Mr. Jan Debruyn Janzoon of *Gottenburgh* his Accot. on Time Dr. to			
93	9.	D°. *Janzoon* his Accot. Curt. 73 *l.* 9 *s.* 2 *d.* Value of the above Bill N°.			
		6. being for his Accot. - - - - -			73 9 2
		Ditto 24th.			
	12.	Peter Wright Dr. to Mr. Adam Cruickshanks of *Rotterdm.* his			
94	11.	Accot. Sales 87 *l.* 10 *s.* Value of 200 Wainſcot Planks and 10 hhds.			
		Lintſeed payle. in 6 Weeks as *per* Sale Book Folio 1ſt. - -			87 10
	9.	Mr. Jan Debruyn Janzoon of *Gottenburgh* his Accot. Curt. Dr. to			
	1.	Cash 251 *l.* 5 *s.* Value of a Remittance made this Night for his Accot.			
		to Mr. *Joſeph Vandyk* of *London* in *James Hardy's* Bill at 3 Days Sight			
95		upon *James Trader* for 250 *l.* Exa. ½ *per Ct.* Advance, Value of me			
		per Advice - - - - - -			251 5
		Ditto 28th.			
	11.	Mr. Adam Cruickshanks of *Rotterdm.* his Accot. Sales Dr. to Sundries			
		916 *l.* 13 *s.* Value of the Proceeds of fundry Goods received *per* the			
		Margaret of *Kirkcaldie*, and ſold for his Accot. as particularly marked			
		in Sale Book, Folio 1ſt. and Accot. Sales ſent him of this Date, *viz.*			
	1.	To Cash for Freight, Duty, and Charges, - -	£ 20	0 9	
96	5.	To Charges of Merchandize for Ware-houſe Rent	0	6 8	
	9.	To Profit and Loss for Commiſſion over 916 *l.* 13 *s.* at			
		2 *per Ct.* - - - - -	18	6 8	
	12.	To Adam Cruickshanks of *Rotterdm.* his Accot. Curt.			
		for the neat Proceeds - - - -	877	18 11	
					916 13

SUNDRIES Drs. to CASH 61 *l.* 17 *s.* 9 *d. viz.*

	5.	CHARGES OF MERCHANDIZE, *per* reſpective Book,	£	0	11	9	
97	6.	HOUSHOLD, *&c.* EXPENCES *per* Dº.		6	6	0	
	1.						6 17 9

Auguſt 1ſt.

12. Mr. JAMES ANDREW of *Rotterm.* his Accot. Curt. Dr. to SUNDRIES 672 *l.* 2 *s.* 10 *d.* Value of the prime Coſt and Charges of the following
98 Goods bought for his Accot. and Riſque, and ſhipt on board the *Bon Adventure* of *Leith*, *Thomas Taylor* Commander, as *per* Envoice of this Date, and Bills of Loading ſent him, *viz.*

12.	To JACOB WEAVER for 10,000 Ells *Kilmarnock* Serges -	at 10 *d.*	£	416	13	4
	4000 Ells of *Stirling* Dº. -	at 14 *d.*		233	6	8
			£	650	0	0
5.	To CHARGES OF MERCHANDIZE till on board -			5	15	0
9.	To PROFIT AND LOSS for Commiſſion at 2½ *per Ct.* -			16	7	10
						672 2 10

Ditto 2d.

4. Mr. WILLIAM HARDY my Accot. with him and Partners Dr. to CASH
1. 1 *l.* 16 *s.* 6 *d.* Value of a Balance due to him at clearing Accots. upon
99 our Adventure in Coſ. which have paid him in full, *per* his Diſcharge, 1 16 6

4. CONTRACTS OF DELIVERY Dr. to Mr. WILLIAM HARDY my Accot.
4. with him and Partners 165 *l.* Value of 55 *Ct. Virginia* Tobacco, now in his Hands, as my Proportion of the Cargo, which I have aſſigned over
100 to *Adam Craig* in Performance of a Bargain made with him the 16th *January* laſt, at 3 *l. per Ct.* - - - - - 165

Ditto 8th.

SUNDRIES Drs. to WINE in Coſ. with *John Hodge* and Self 267 *l.* Value of the following Articles ſold this Day, as appears by the Waſte-book, *viz.*

101	1.	CASH for	5 hhds. at 15 *l. per* hhd.	£	75	0	0
	5.	JAMES LABOURER for	6 hhds. at 16 *l.* payle. 6/mo.		96	0	0
	6.	Mr. JOHN GRANT for	6 hhds. at 16 *l.* 3/mo.		96	0	0
	11.						267

10. ACCOT. IN Coſ. with Mr. *John Hodge* Dr. to Mr. JOHN HODGE his
102 10. Accot. Curt. 133 *l.* 10 *s.* Value of his Half of the above Wine, 133 10

Ditto 10th.

12. Mr. JOHN ENGLISH of *London* his Accot. Merchandize Dr. to JACOB
12. WEAVER 325 *l.* Value of the following Goods bought for his Accot. *viz.*

103	5000 Ells *Kilmarnock* Serges	at 10 *d.*	£	208	6	8
	2000 Ells *Stirling* Dº.	at 14 *d.*		116	13	4
						325

11. 1. 104 — WINE in Co/. with Mr. *John Hodge* and Self Dr. to CASH 10 *l.* 9 *s.*
Value of the following Charges in racking off 43 hhds. from the Lees, *viz.*

For racking paid to the Coopers,	£	1 15	0
For 10 Gallons Oeilage Wine,		8 0	0
For fresh Hoops and Cooperage,		0 6	0
For Casks to hold the Dreg,		0 8	0
			10 9

10. 10. 105 — Mr. JOHN HODGE his Accot. Curt. Dr. to Accot. in Co/. with *John Hodge* 5 *l.* 4 *s.* 6 *d.* Value of his ½ of the above — 5 4 6

Ditto 14th.

12. 106 — Mr. JOHN ENGLISH of *London* his Accot. Merchandize Dr. to SUNDRIES 490 *l.* Value of the following Goods bought for his Accot. *viz.*

3. To HENRY HONEST for 5000 Yds. Linen at 12 *d.*	£	250 0	0
12. To THOMAS FISHER for 80 Barrels Salmon at 3 *l.*		240 0	0
			490

Ditto 18th.

12. 107 — Mr. JOHN ENGLISH of *London* his Accot. Curt. Dr. to SUNDRIES 861 *l.* 10 *s.* 3 *d.* Value of the Prime Cost and Charges of sundry Goods bought at sundry Times for his Accot. and Risque, and shipt on board the *Mermaid, Duncan Daw* Commander, as *per* Bills of loading and particular Invoice of this Date sent him, *viz.*

12. To Mr. JOHN ENGLISH his Accot. Merchandize for the Prime Cost, being	£	815 0	0
5. To CHARGES OF MERCHANDIZE till on board		25 10	0
9. To PROFIT AND LOSS for my Provision over 840 *l.* 10 *s.* at 2½ *per Ct.*		21 0	3
			861 10 3

Ditto 20th.

2. 12. 108 — BILLS RECEIVABLE Dr. to Mr. JAMES ANDREW of *Rotterdm.* his Accot. Curt. 250 *l.* Value of a Remittance from Mr. *Andrew Cockburn* of *London* in *Robert Bell*'s Bill at 1/mo. from the 16th Curt. upon *Samuel Davis*, for — 250

Ditto 29th.

12. 3. 109 — JACOB WEAVER Dr. to ACCEPTED BILLS 300 *l.* Value of his Bill on me at 3/mo. Date, to the Order of *James Rob*, for — 300

Ditto 31st.

SUNDRIES Drs. to CASH 38 *l.* 5 *s.* 10 *d. viz.*

5. CHARGES OF MERCHANDIZE this Month	£	31 17	6
6. 110 HOUSHOLD, *&c.* EXPENCES Do.		6 8	4
1.			38 5 10

	8. / 12.	Mr. JOHN BANKER of *London* our Accot. of Exa. in Co/. Dr. to Mr. JOHN ENGLISH of *London* his Accot. Curt. 201 *l.* 10 *s.* Value of a Payment made by him to Do. *Banker*, by my Order, of 200 *l.* for which I give him Credit at the present Exa. ¾ *per Ct.* - -		201	10
111					
	2. / 8.	BILLS RECEIVABLE Dr. to Mr. JOHN BANKER our Accot. of Exa. in Co/. 152 *l.* 5 *s.* Value of a Remittance in *James Lind*'s Bill on *John Sharp* at 14 Days Sight, which is accepted, and for which Do. *Banker* advises me he paid - - - - £ 150 0 0			
112		Exa. being at 1 ½ *per Ct.* - - - - 2 5 0			
				152	5
		Ditto 3d.			
	1. / 11.	CASH Dr. to Mr. JOHN GORDON of *Bourdx.* my Accot. Curt. in Co/. with *John Hodge* 283 *l.* 6 *s.* 8 *d.* Value of my Bill on him at 1/uo. Order *John Haigs* and Co/. for Value received 2000 Δ of 60 Sols *Tournois* Exa.			
113		being at 34 *d. per* Δ - - - - -		283	6 8
	10. / 10.	ACCOT. IN Co/. with Mr. *John Hodge* Dr. to Mr. JOHN HODGE his Accot. Curt. 141 *l.* 13 *s.* 4 *d.* Value of his Half of the above Bill,		141	13 4
114					
		Ditto 7th.			
	2. / 12.	BILLS RECEIVABLE Dr. to Mr. JAMES ANDREW of *Rotterdm.* his Accot. Curt. 200 *l.* Value of a Remittance in *Claes Makelaar*'s Bill on *James Covetré* at 20 Days Sight, to my Order, which is accepted, -		200	
115					
		Ditto 12th.			
		SUNDRIES Drs. to WINE IN Co/. with *John Hodge* 217 *l. viz.*			
116	5.	Mr. ADAM CRAIG for 8 hhds. - at 15 *l.* 10 *s.* £ 124 0 0			
	4. / 11.	Mr. THOMAS GRAINGER of *Dundee* for 6 hhds. - - - at 15 *l.* 10 *s.* 93 0 0			
				217	
	10. / 10.	ACCOT. IN Co/. with JOHN HODGE Dr. to Mr. JOHN HODGE his Accot. Curt. 108 *l.* 10 *s.* Value of his Half of the above Wine, -		108	10
117					
		Ditto 15th.			
	1.	CASH Dr. to ADAM CRAIG 115 *l.* received from him in full of the Tobacco delivered the 1st ulto. - - - -			
118	5.			115	
		Ditto 16th.			
	1.	CASH Dr. to BILLS RECEIVABLE 152 *l.* 5 *s.* Value of *James Lind*'s Bill on *John Sharp* paid me this Day, - - - -			
119	2.			152	5

	12.	THOMAS FISHER Dr. to SUNDRIES 240 *l. viz.*				
120	2.	To BILLS RECEIVABLE for *Claes Makelaar*'s Bill on *James Covitré* indorsed to him, - - - -	£ 200	0	0	
	1.	To CASH in full, *per* Discharge, - - -	40	0	0	
						240
		Ditto 20th.				
	12.	Mr. ADAM CRUICKSHANKS of *Rotterdm.* his Accot. Curt. Dr. to Mr.				
121	12.	JAMES ANDREW of *Rotterdm.* his Accot. Curt. 222 *l.* 2 *s.* 10 *d.* Value of my Bill on him at 10 Days Sight, to the Order of Do. *Cruickshanks*, as the neat Balance of Do. *Andrew*'s Accot. being for *f.* 2451 3 Curt. *Hollands*, Exa. 21 ¼ *per* Glr. - - - -				222 2 10
		Ditto 23d.				
	13.	CASH Dr. to BILLS RECEIVABLE 250 *l.* Value of *Robert Bell*'s Bill on				
122	2.	*Samuel Davis*, received Payment of this Day, - - -				250
		Ditto 30th.				
		SUNDRIES Drs. to CASH 8 *l.* 16 *s.* 7 *d. viz.*				
	5.	CHARGES OF MERCHANDIZE this Month - -	£ 1	3	3	
123	6.	HOUSHOLD AND PERSONAL EXPENCES Do. - -	7	13	4	
	13.					8 16 7
		Octo. 1st.				
124	12.	JACOB WEAVER Dr. to CASH 200 *l.* paid him to Accot. *per* Receipt of				
	13.	this Date, - - - - -				200
		SUNDRIES Drs. to Mr. JOHN ENGLISH of *London* his Accot. Curt. 253 *l.* 15 *s.* Value of my Bill on him, payle. at 10 Days Sight, to the Order of *John Robertson* 250 *l.* Exa. 1 ½ *per Ct.* Advance, *viz.*				
	6.	Mr. JOHN ROBERTSON *per* Discharge in full, -	£ 14	11	0	
125	13.	CASH for the Balance, - - - -	239	4	0	
	12.					253 15
		Ditto 5th.				
	2.	BILLS RECEIVABLE Dr. to Mr. JOHN BANKER of *London* our Accot. of				
126	8.	Exa. in Co/. 203 *l.* Value of a Remittance in *James Andrew*'s Bill upon *Thomas Old*, at 20 Days Sight, for which he adviſes me he paid - - - - -	£ 200	0	0	
		Exa. being at 1 ½ *per Ct.* - - - -	3	0	0	
						203
		Ditto 15th.				
		SUNDRIES Drs. to WINE IN Co/. with *John Hodge* and Self 193 *l.* 10 *s. viz.*				
	4.	Mr. WILLIAM HARDY his proper Accot. for 10 hhds. at				
127		15 *l.* - - - - -	£ 150	0	0	
	13.	CASH for 3 hhds. at 14 *l.* 10 *s.* - - -	43	10	0	
	11.					193 10

	10.	Accot. in Co/. with *John Hodge* Dr. to Mr. *John Hodge* his Accot.					
128	10.	Curt. 96 *l.* 15 *s.* Value of his Half of the above 13 hhds. of Wine,				96	15
		Ditto 22d.					
		Sundries Drs. to Wine in Bottles 20 *l. viz.*					
129	3.	James Norie for 20 Doz. white at 13 *s. per* Doz.	£	13	0 0		
	8.	George Vintner for 10 Doz. red at 14 *s.*	-	7	0 0		
	11.					20	
		Ditto 24th.					
130	10.	Mr. John Hodge his Accot. Curt. Dr. to Bills receivable 203 *l.*					
	2.	Value of *James Andrew*'s Bill upon *Thomas Old*, indorsed to him *per* Receipt, - - -				20	
		Ditto 25th.					
131	3.	Henry Honest Dr. to Cash 171 *l.* 5 *s.* paid him in full *per* Discharge					
	13.	of this Date, - - - - - -				171	5
	5.	Mr. Bernard Wilson of *Aberdeen* Dr. to Sundries 101 *l.* at clearing with him this Day, *viz.*					
132	13.	To Cash in full *per* Discharge, - - - -	£	100	0 0		
	9.	To Profit and Loss for Discount, - - - -		1	0 0		
						101	
		Ditto 31st.					
		Sundries Drs. to Cash 10 *l.* 6 *s.* 3 *d. viz.*					
133	5.	Charges of Merchandize this Month, -	£	1	13 9		
	6.	Houshold and Personal Expences Do. -		8	12 6		
	13.					10	6 3
		*Novem*r. 1st.					
	13.	Mr. Peter Johnson of *Bergen* his Accot. Sales Dr. to Cash 22 *l.*					
	13.	Value of the following Charges upon sundry Goods received *per* the *Yager* of *Bergen*, to be disposed of to best Advantage for his Accot. *viz.*					
		For Freight, - - - - - -	£	7	10 0		
		For Duty, *&c.* - - - - -		11	18 0		
134		For Charges of Unloading, - - - -		2	12 0		
						22	
		N. B. The Goods, agreeable to Bill of Loading, are 200 Wainscot Planks, 2 Inches.					
		1000 *Swedish* Dales.					
		5 Matts, each qt. 1 *Ct.* Hemp, and 10 Do. each qt. 1 *Ct.* Flax.					
		500 Goads of Iron.					
		Ditto 5th.					
135		Sundries Drs. to Wine in Co/. with *John Hodge* 230 *l. viz.*					
	8.	George Vintner for 12 hhds. at 14 *l.* 10 *s.*	£	174	0 0		
	13.	Cash for 4 hhds. at 14 *l.*		56	0 0		
	11.					230	

136	10/10.	Accot. in Coſt with *John Hodge* Dr. to Mr. John Hodge his Accot. Curt. 115 *l.* Value of his Half of the above 16 hhds. of Wine,		115
		Ditto 12th.		
137	12/13.	Peter Wright Dr. to Mr. *Peter Johnſon* of *Bergen* his Accot. Sales 205 *l.* Value of the following Goods ſold for his Accot. payle, in 6 Weeks, *viz.*		
		200 Wainſcot Planks, - at 5 *ſ.* 6 *d.* - £ 55 0 0		
		1000 *Swediſh* Dales, - at 3 *ſ.* - - 150 0 0		205
		Ditto 17th.		
138	13.	Sundries Drs. to Mr. Peter Johnson of *Bergen* his Accot. Sales 275 *l.* Value of the following Goods ſold for his Accot. *viz.*		
		Cash for 5 Matts, each qt. 1 *C.*		
		Hemp, at 4 *l.* - £ 20 0 0		
		10 Do. each qt. 1 *C.* Flax, at 3 *l.* - 30 0 0		
		£ 50 0 0		
	3/13.	Charles Duncan for 500 Goads of Iron, weighing 1500 Stones at 3 *ſ.* - - - - £ 225 0 0		275
		Ditto 20th.		
	13.	Mr. Peter Johnson of *Bergen* his Accot. Sales Dr. to Sundries 2 *l.* 10 *ſ. viz.*		
139	13.	To Cash for Portage, weighing, and other petty Charges, upon a Parcel of Iron and other Goods for his Accot. - - £ 1 17 6		
	5.	To Charges of Merchandize for Ware-houſe Rent upon the whole, - - - - 12 6		2 10
140	2/11.	Bills receivable Dr. to Mr. John Gordon of *Bourdx.* my Accot. Curt. in Coſ. with *John Hodge* 287 *l.* 10 *ſ.* Value of a Remittance in *Jaques Depriè* Bill at 1/uo. from the 8th Curt. on *Jean Lamotte* for 2000 △, Exa. at 34 1/2 *per* △, which is accepted, -		287 10
141	10/10.	Accot. in Coſ. with *John Hodge* Dr. to Mr. John Hodge his Accot. Curt. 143 *l.* 15 *ſ.* Value of his Half of the above Remittance, -		143 15
		Ditto 25th.		
	13.	Mr. Peter Johnson of *Bergen* his Accot. Sales Dr. to Sundries 455 *l.* 10 *ſ. viz.*		
	9.	To Profit and Loss for my Commiſſion for diſpoſing of his Goods received *per* the *Yager* of *Bergen*, as *per* Accot. Sales ſent him, - - - - - £ 9 12 0		
142	13.	To Mr. Peter Johnson his Accot. Curt. for the neat Proceeds, - - - - 445 18 0		455 10

	13.	CASH Dr. to Mr. JOHN GORDON of *Bourd*x. my Accot. Curt. in Co/. with			
143	11.	*John Hodge* 127 *l.* 10 *s.* Value of my Bill on him at 27u°. Order *Peter Dealer*, for 900 △, Exa. at 34 *d. per* △; for Value received, *per* Advice,		127	10
		ACCOT. IN Co/. with *John Hodge* Dr. to Mr. JOHN HODGE his Accot.			
144	10. / 10.	Curt. 63 *l.* 15 *s.* Value of his Half of the above Bill, -		63	15
		Ditto 28th.			
	11. / 5.	WINE IN Co/. with *John Hodge* and Self Dr. to CHARGES OF MERCHANDIZE 2 *l.* 13 *s.* 6 *d.* Value of the following Charges paid out upon it from Time to Time, *viz.*			
		For Cellar Rent, - - -	£ 1 5 0		
145		For Cooperage, - - -	0 15 0		
		For Portage and petty Charges, - - -	0 13 6		
				2 13	6
	10.	Mr. JOHN HODGE his Accot. Curt. Dr. to ACCOT. IN Co/. with *John*			
146	10.	*Hodge* 1 *l.* 6 *s.* 9 *d.* Value of his Half of the above Charges, -		1 6	9
		Ditto 30th.			
		SUNDRIES Drs. to CASH 310 *l.* 8 *s.* 4 *d.* paid out as *per* Waste-book of this Date, *viz.*			
147	3.	ACCEPTED BILLS for *Jacob Weaver*'s Bill on me, to the Order of *James Rob*, dated 29th *August*, retired, - -	£ 300 0 0		
	6.	HOUSHOLD AND PERSONAL EXPENCES this Month, -	8 6 8		
	5.	CHARGES OF MERCHANDIZE Do. - -	2 1 8		
	13.			310	8 4
		December 1st.			
	4. / 11.	THOMAS GRAINGER Dr. to WINE IN BOTTLES 18 *l.* 15 *s.* Value of			
148		25 Doz. Bottles red Wine sold him, at 15 *s. per* Doz. -		18	15
		Ditto 5th.			
	13. / 11.	CASH Dr. to SUNDRIES 20 *l. viz.*			
		To WINE IN BOTTLES for 20 Doz. white at 14 *s.*	£ 14 0 0		
149	11.	To WINE IN Co/. with *John Hodge* for 3 Casks of Dreg			
		sold at 40 *s.* each - - - -	6 0 0		
				20	
	10.	ACCOT. IN Co/. with *John Hodge* Dr. to Mr. JOHN HODGE his Accot.			
150	10.	Curt. 3 *l.* Value of his Half of the above 3 Casks of Dreg, -		3	
		Ditto 8th.			
	13.	CASH Dr. to SUNDRIES 100 *l.* received from the following Persons *per* Receipt, *viz.*			
151	4.	To THOMAS GRAINGER in full of the old Balance, -	£ 33 0 0		
	8.	To GEORGE VINTNER Do. - - -	67 0 0		
				100	

12. Mr. JOHN ENGLISH of *London* his Accot. Curt. Dr. to CHARGES OF
5. MERCHANDIZE 7 *l.* 3 *s.* Value of Port of Letters, and other petty
152 Charges, *per* Abstract of his Accot. Curt. sent him of this Date, 7 3

12. JACOB WEAVER Dr. to Mr. JOHN ENGLISH of *London* his Accot. Curt.
12. 406 *l.* 12 *s.* 6 *d.* Value of my Bill on him of this Date, at 20 Days Sight,
153 Order Do. *Weaver* for 400 *l.* 12 *s.* 4 *d.* Exa. at 1½ *per Ct.* Advance,
which is the neat Balance of Do. *English*'s Accot. and for which I have
Do. *Weaver*'s Receipt, - - - - - 406 12 6

Ditto 20th.

9. Mr. JAN DEBRUYN JANZOON of *Gottenburgh* his Accot. Curt. Dr. to
SUNDRIES 3 *l.* 16 *s.* 4 *d.* Value of the following Articles charged him
per Abstract of his Accot. Curt. sent him of this Date.
154 9. To PROFIT AND LOSS for my Commission for receiving and remitting him
655 *l.* 19 *s.* 2 *d.* at ½ *per Ct.* - - - £ 3 5 7
5. To CHARGES OF MERCHANDIZE for Port of Letters, Pro-
test of Bills, and other petty Charges, - - 0 10 9
3 16 4

Ditto 26th.

SUNDRIES Drs. to WINE IN BOTTLES 9 *l.* 19 *s.* 6 *d. viz.*
6. HOUSHOLD AND PERSONAL EXPENCES for the following Kinds used in
my Family, valued as if sold, being
8 Dozen Bottles red Wine at 15 *s.* - £ 6 0 0
2 Dozen Do. white at 14 *s.* - 1 8 0
£ 7 8 9
155 5. CHARGES OF MERCHANDIZE for the following Kinds
11. drunk or lost in selling my Wine, and otherways, being
2½ Dozen Bottles red Wine at 15 *s.* £ 1 17 6
1 Dozen Do. White at 14 *s.* - 0 14 0
£ 2 11 6
9 19 6

11. WINE IN Co/. with Mr. *John Hodge* and Self Dr. to SUNDRIES 236 *l.*
8 *s.* 6 *d.* Value of what we have gained by the Sales of Do. Wine, *viz.*
10. To ACCOT. IN Co/. with *John Hodge* for his Half, - £ 118 4 3
156 9. To PROFIT AND Loss for my own Half, - - 118 4 3
236 8 6

11. Mr. JOHN GORDON of *Bourdx.* my Accot. Curt. in Co/. with *John Hodge*
Dr. to SUNDRIES 76 *l.* 8 *d.* Value of what we have gained by
the Exa. on Do. Accot. *viz.*
157 10. To ACCOT. IN Co/. with *John Hodge* for his Half, - £ 38 0 4
9. To PROFIT AND Loss for my own Half, - 38 0 4
76 8

Edinburgh, 28th December, 1761.

	10.	Mr. JOHN HODGE his Accot. Curt. Dr. to SUNDRIES 563 *l.* 4 *s.* 7 *d.* Value of the Balance of his Accot. which I have ſettled with him this Day;						
158		and as I have taken upon myſelf the Hazard of outſtanding Debts, and other Incidents; he has made me an Allowance, which I have agreed to in the following Manner, *viz.*						
	5.	To CHARGES OF MERCHANDIZE for the Allowance, -	£	12	14	7		
	13.	To CASH paid him in full, *per* Diſcharge of this Date, -		550	10	0		
							563	4 7
		——————Ditto 31ſt.——————						
		SUNDRIES Drs. to CASH 31 *l.* 5 *s.* 10 *d. viz.*						
	6.	HOUSHOLD AND PERSONAL EXPENCES for ſeveral Tradeſmens Accots. *per* reſpective Diſcharges, -	£	10	12	6		
159		Servants Wages and Drink Money, *&c.*		12	9	0		
		My Ordinary Expences this Month,		5	6	8		
			£	28	8	2		
	5.	CHARGES OF MERCHANDIZE this Month, - -		2	17	8		
	13.						31	5 10

INDEX.

To be bound in immediately before the Merchant Legal, marked A 3.

INDEX.

To be bound in immediately before the Merchant Leger, marked A 3.

A Fol.

Mr. *James Andrew* of *Rottm.* his Accot. Curt. 12

B. Fol.

Mr. *James Bell* of *Glasgow* - - 2
Bills Receivable - - - 2
Accepted Bills - - - 3
Brandy - - - - 4
Mr. *Jan Debruyn Janzoon* of *Gottenburgh* his Accot. on Time - - 7
Mr. *John Banker* of *London* our Accot. of Exa. in Col. - - - 8
Barley - - - 8
Mr. *John Banker* of *London* my Accot. Curt. 8
Mr. *Jan Debruyn Janzoon* of *Gottenburgh* his Accot. Curt. - - 9
Bottles - - - 10
Mr. *John Banker* of *London* his Accot. Curt. 13
Balance - - - 14

C. Fol.

Cash - - - 1. 13
Contracts of Delivery - - 4
Charges of Merchandise - - 5
Mr. *Adam Craig* - - - 5
Accot. in Col. with *John Hodge* - 10
Richard Cooper - - - 10
Mr. *Adam Cruickshanks* of *Rottm.* his Accot. Sales - - - 11
Do. his Accot. Curt. - - 12

D. Fol.

Mr. *Charles Duncan* - - 3

E. Fol.

Houshold & Personal Expences - 6
Mr. *John English* of *London* his Accot. Merchandise - - - 12
Do. his Accot. Curt. - - 12

F. Fol.

Flax - - - - 4
Gilbert Frazer - - - 11
Thomas Fisher - - - 12

G. Fol.

Mr. *Thomas Granger* of *Dundee* - 4
Mr. *John Grant* Grocer here - - 6
Dutch Goods *per* the *Mary* - - 7
Mr. *John Gordon* of *Bourdx.* my Accot. Curt. in Col. with *John Hodge* 11

H. Fol.

Mr. *Henry Honest* - - 3
Mr. *William Hardie* my Accot. with him and Partners - - - 4
Do. his proper Accot. - - 4
Mr. *John Hodge* his Accot. Cnrt. - 10

I. Fol.

Mr. *Peter Johnson* of *Bergen* his Accot. Sales - - - - 13
Do. his Accot. Curt. - - 13

L. Fol.

Dutch Linen - - - 3
James Labourer - - - 5

M. Fol.

Mr. *Jaques De la Motte* of *Bourdx.* my Accot. Curt. - - - 8

N. Fol.

Mr. *James Norie* - - - 3

P. Fol.

Profit & Loſs - - - 9

R. Fol.

Mr. *John Robertſon* . . 6

S. Fol.

Stock . . . . - 1
Ship *William* of *Leith* . . 2
Salmon 2
Stockings 5

T. Fol.

Andrew Tenant . . 7

V. Fol.

Abra^m. Vanhoven of *Amſt^m.* my Acco^t. Goods 2
Voyage to *Amſt^m.* in the *Mary* of *Leith* 5
Mr. *Abra^m. Vanhoven* of *Amſt^m.* my Acco^t. Curt. . . . 6
Voyage to *Amſt^m.* in the *Ann* . 6
D^o. from D^o. in the *Mary* . 7
D^o. to *London* in the *Goodhope* . 7
D^o. from *Amſt^m.* to *Bourd^x.* in the *Seahorſe* 7
D^o. from *Bourd^x.* in the *Katharine* of *Kirkcaldie* . . . 7
Mr. *Abra^m. Vanhoven* of *Amſt^m.* my Acco^t. on Time . . . 7
George Vintner . . . 8
Voyage to *Bourd^x.* in the *Mermaid* in Co^y. with *John Hodge* each ½ . . 10
Do. from *Bourd^x.* in the *Thunderer* of *Dyſart* in Co^y. with *John Hodge* . 11

W. Fol.

Mr. *Bernard Wilſon* . . . 5
James Webſter . . . 6
Wine in Caſk . . . 8
Wheat 9
Wine in Bottles . . . 11
D^o. in Co^y. with *John Hodge* and Self each ½ 11
Peter Wright . . . 12
Jacob Weaver . . . 12

In Nomine Domini. Amen.

LEGER, No. *A.*

Belonging to me *A. B.* Merchant in *Edinburgh*,

CONTAINING

All the different Drs. and Crs. concerned in my Trade, commencing from 1st January 1761.

All the different Dist. and Co. concerned in my Trade, commencing from

CONTAINING

Belonging to the A. B. Merchant in Edinburgh.

LEGER No. A.

In Nomine Domini. Amen.

Cash

Stock

				£	s	d
		To Balance		1320	15	4
Dec.	31	To Sundries		12	10	
				£		

Equipage

Stock

				£	s	d
January	1	To Stock		300		
	9	To Dutch Goods		13	2	
	18	To Coffridge & Dalway		63	5	
	28	To Sundries		4		
	28	To Spirit Williams		50		
March	2	To Mr. Adam Cowie & Partners Acco. Curr.		11	10	
	5	To Dutch Goods per the Mary		7		
	28	To Do.		22	3	9
April	2	To Mr. Adam Cowie & Partners Acco. Curr.		8	11	10
	10	To Sundries		2	10	
	31	To Bills receivable		103	8	8
May	1	To Sundries		2	10	
	4	To Bills receivable		100		
	9	To Sundries		14	14	
	14	To Bills receivable		3		
	30	To Sundries		1	18	6
June	1	To Bills receivable		100		
	8	To Wine in Col. with John Hodge		11	11	
	9	To Bills receivable		50		
	10	To Sundries		11	10	
July	2	To Mr. John Hodge his Acco. Curr.		100		
	4	To Do.		200		
	30	To Bills receivable		3	13	3
	30	To Spirit Williams		100		
Aug.	2	To Mr. Adam Cowie & Partners Acco. Curr.		13	18	6
	7	To Bills receivable		100		
	30	To Sundries		4		
Sept.	1	To Sundries		1	3	9
	9	To Bills receivable		100		
	18	To Coffridge & Dalway		4		
	28	To Spirit Williams		50		
Oct.	2	To Mr. Adam Cowie & Partners Acco. Curr.		8	11	10
	5	To Dutch Goods per the Mary		7		
	28	To Do.		22	3	9
Nov.	2	To Mr. Adam Cowie & Partners Acco. Curr.		8	11	10
	10	To Sundries		2	10	
	31	To Bills receivable		103	8	8
Dec.	1	To Sundries		2	10	
	4	To Bills receivable		100		
	9	To Sundries		14	14	
	14	To Bills receivable		3		
	30	To Sundries		1	18	6
	31	To Balance for new Equipage		14	13	5
				£		

Ledger No. A.

					Dr.		
			Stock				
2	January	1	To Sundries - - -		107	10	
	Decr.	31	To Balance for my neat Estate - -	14	1243	2	1½
				£	1350	12	1½
			Cash				
1	January	1	To Stock - - - - -	1	300		
5	———	6	To *Dutch* Linen - - - -	3	12	5	
6	———	8	To Sundries - - - - -		63	2	6
9	———	16	To Contracts of Delivery - - -	4	50		
12	———	24	To Ship *William* - - - -	2	46		
14	———	26	To Mr. *Abram. Vanhoven* of *Amstm.* my Accot. Curt.	6	117	10	
26	Febry.	26	To *Dutch* Goods *per* the *Mary* - -	7	12		
27	———	28	To Do. - - - - -	7	22	2	6
32	March	5	To Mr. *Abram. Vanhoven* of *Amstm.* my Accot. Curt.	6	187	10	
33	———	6	To *Dutch* Goods *per* the *Mary* - -	7	109		
37	———	16	To Sundries - - - -		254	5	10
43	———	31	To Bills receivable	2	103	6	8
45	April	1	To Sundries		224	5	10
48	———	4	To Bills receivable	2	75	15	
50	———	6	To Sundries - - - -		50	15	
54	———	14	To Bills receivable - - -	2	47	6	
58	———	26	To Sundries - - - -		35	4	
60	May	1	To Bills receivable - - -	2	100		
67	———	5	To Mr. *Abram. Vanhoven* of *Amstm.* my Accot. Curt.	6	187	10	
72	———	28	To Ship *William* - - - -	2	100		
73	———	29	To Bills receivable - - - -	2	142	6	3
81	June	24	To Do. - - - -	2	202	10	
83	July	3	To Mr. *John Hodge* his Accot. Curt. - -	10	250		
89	———	19	To Sundries - - - -		113	16	1
91	———	20	To Mr. *Adam Cruickshanks* of *Rottm.* his Acco. Sales	11	30		
92	———	21	To Bills receivable - - -	2	73	9	2
101	Auguſt	8	To Wine in Coſ. with *John Hodge* - -	11	75		
113	Sepr.	3	To Mr. *John Gordon* of *Bourdx.* my Accot. Curt. *&c.*	11	283	6	8
118	———	15	To *Adam Craig* - - - -	5	115		
119	———	16	To Bills receivable - - - -	2	152	5	
			Sum carried to Fol.	13	3535	11	6

Dr.			Per Contra		Cr.		
1	January	1	By Sundries	1	932	10	
	Decer.	31	By Profit & Loss for my neat Gain	9	418	2	1½
				£	1350	12	1½

Dr.			Per Contra		Cr.		
4	January	4	By Sundries		100		
7	———	10	By Contracts of Delivery	4	100		
8	———	15	By Voyage to *Amst^m.* in the *Mary* of *Leith*	5	12	10	8
10	———	20	By Stockings	5	80		
15	———	28	By Contracts of Delivery	4	100		
16	———	31	By Sundries		47	8	9
21	Febry.	16	By accepted Bills	3	45		
22	———	17	By Voyage to *London* in the *Good Hope*	7	37	10	
25	———	26	By *Dutch* Goods *per* the *Mary*	7	5	13	9
28	———	28	By Sundries		14	3	3
34	March	10	By *James Webster*	6	45		
36	———	16	By Wine in Cask	8	111	5	
39	———	20	By Mr. *John Banker* of *London* our Acco^t. of Ex^a. in Co/.	8	402	10	
42	———	31	By Sundries		7	7	9
47	April	1	By *James Labourer*	5	275		
51	———	6	By *William Hardie* my Acco^t. with him and Partners	4	50		
52	———	10	By Voyage to *Bourd^x.* in the *Mermaid* in Co/. with *&c.*	10	32	10	
56	———	14	By accepted Bills	3	150		
59	———	30	By Sundries		12	17	6
63	———	2	By Mr. *Jan Debruyn Janzoon* of *Gottenburgh* his Acco^t. Curt.	9	150	7	6
64	May	2	By Wine in Cask	8		7	4
68	———	14	By Houshold and Personal Expences	6	1	5	
69	———	15	By Bottles	10	9	3	4
75	———	31	By Sundries		26	6	
76	———	1	By Mr. *Jan Debruyn Janzoon* his Acco^t. Curt.	9	250	18	9
77	———	1	By Contracts of Delivery	4	10		
79	June	19	By accepted Bills	3	37	10	
82	———	30	By Sundries		5	2	
84	———	8	By Wine in Co/. with *John Hodge*	11	333	15	
87	———	14	By Mr. *William Hardie* my Acco^t. with him and Partners	4	22	6	6
95	July	24	By Mr. *Jan Debruyn Janzoon* of *Gottenburgh* his Acco^t. Curt.	9	251	5	
96	———	28	By Mr. *Adam Cruickshanks* of *Rott^m.* his Acco^t. Sales	11	20		9
97	———	31	By Sundries		6	17	9
99	August	2	By *William Hardie* my Acco^t. with him and Partners	4	1	16	6
104	———	12	By Wine in Co/. with *John Hodge*	11	10	9	
110	———	31	By Sundries		38	5	10
120	Septr.	18	By *Thomas Fisher*	12	40		
			Sum carried to Fol.	13	2844	12	11

Ship William of Leith

Dr.

1	January	1	To Stock	1	150		
159	April	30	To Cash	1	5	10	6
				£	155	10	6

Salmon

Barrels

1	Janry.	1	To Stock	100	1	300	

Mr. Abram. Vanhoven of Amstm. my Accot. Goods

1	January	1	To Stock		1	97	10
18	Febry.	8	To Voyage to *Amstm.* in the *Mary*		5	325	17 4
24	——	25	To Do. in the *Ann*		6	499	13
	Decer.	31	To Profit and Loss gain'd upon 30 Barrels of Salmon that were in his Hands at taking my Inventory		9	40	
				£		963	4

Mr. James Bell of Glasgow

1	January	1	To Stock		1	40	

Bills Receivable (*or payable to me*)

1	January	1	To Stock		1	45	
26	Febry.	26	To *Dutch* Goods *per* the *Mary*		7	30	
29	March	1	To Mr. *Jan Debruyn Janzoon* of *Gottenburgh* his Accot. &c.		7	326	7 8
62	May	1	To Do.		7	568	9 5
71	——	20	To Mr. *John Banker* our Accot. of Exa. in Co/.		8	202	10
108	August	20	To Mr. *James Andrew* his Accot. Curt.		12	250	
112	Septer.	1	To Mr. *John Banker* our Accot. of Exa. in Co/.		8	152	5
115	——	7	To Mr. *James Andrew* his Accot. Curt.		12	200	
126	Octobr.	5	To Mr. *John Banker* of *London* our Accot. of Exa. in Co/.		8	203	
140	Novr.	20	To Mr. *John Gordon of Bourdx.* my Accot. Curt. &c.		11	287	10
						2265	2 1

Per Contra

						Cr.		
12 January	24	By Cash				46		
72 May	28	By Dº.				100		
Decr.	31	By Profit & Loss			9	9	10	6
					£	155	10	6

Per Contra

			Barrels.				
8 January	15	By Voyage to *Amstm.* in the *Mary* of *Leith*	100	5	300		

Per Contra

11 January	24	By Mr. *Abraham Vanhoven* of *Amstm.* my Accot. Curt.		6	137	10	
23 Febry.	20	By Voyage from *Amstm.* to *Bourdx.* in the *Sea Horse*		7	325	17	4
31 March	4	By Sundries			499	13	
				£	963	0	4

Per Contra

6 January	8	By Cash	1	40		

Per Contra

10 January	20	By Stockings	5	45		
34 March	10	By *James Webster*	6	30		
43 ———	31	By Cash	1	103	6	8
48 April	4	By Dº.	1	75	15	
54 ———	14	By Dº.	1	47	6	
60 May	1	By Dº.	1	100		
73 ———	29	By Dº.	1	142	6	3
81 June	24	By Dº.	1	202	10	
89 July	19	By Dº.	1	113	6	8
92 ———	21	By Dº.	1	73	9	2
119 Septr.	16	By Dº.	1	152	5	
120 ———	18	By *Thomas Fisher*	12	200		
122 ———	23	By Cash	13	250		
130 Octobr.	24	By Mr. *John Hodge* his Accot. Curt.	10	203		
Decer.	31	By Balance for two Bills lying by me	14	526	17	4
			£	2265	2	1

Mr. Charles Duncan

					Dr.		
16	January	31	To Cash - - - - -	1	25		
138	Nove.	17	To Mr. *Peter Johnson* his Accot. Sales -	13	225		
				£	250		

Mr. James Norie

129	October	22	To Wine in Bottles . . .	11	13		
	Decer.	31	To Balance due to him . . .	14	4	10	
				£	17	10	

Accepted Bills (*or Bills payle. by me*)

21	Febry.	16	To Cash	1	45		
56	April	14	To Do.	1	150		
57	——	24	To Mr. *John Banker* of *London* my Accot. Curt.	8	119		
79	June	19	To Cash	1	37	10	
147	Nover.	30	To Do.	13	300		
				£	651	10	

Mr. Henry Honeſt

14	January	26	To Mr. *Abram Vanhoven* of *Amſtm.* my Accot. Curt.	6	20		
88	July	16	To Mr. *Adam Cruickſhanks* of *Rotterdm.* his Accot. Sales	11	78	15	
131	October	25	To Cash	13	171	5	
				£	270		

Dutch Linen

				Pieces.	Yards.			
3	January	2	To Mr. *Thomas Granger* . .	10	300	4	60	
	Decer.	31	To Profit & Loſs - -			9	6	7 6
				10	300	£	66	7 6

Per Contra

				Cr.		
2 January	1	By Stock	1	25		
68 May	14	By Houſhold and Perſonal Expences	6	5	17	6
Decr.	31	By Balance due to me	14	219	2	6
			£	250		

Per Contra

2 January	1	By Stock	1	17	10	
			£	17	10	

Per Contra

2 January	1	By Stock	1	45		
19 Febry.	10	By Mr. *Bernard Wilſon* of *Aberdeen*	5	150		
22 ———	17	By Voyage to *London* in the *Good Hope*	7	87	10	
30 March	2	By Voyage from *Bourdx.* in the *Katharine* of *Kirkcaldie*	7	119		
109 Auguſt	29	By *Jacob Weaver*	12	300		
			£	651	10	

Per Contra

2 January	1	By Stock	1	20		
196 Auguſt	14	By Mr. *John Engliſh* of *London* his Accot. Merchandiſe	12	250		
			£	270		

Per Contra

			Pieces.	Yards.				
5 January	6	By Sundries	7	210		47	5	
6 ———	8	By Caſh	3	90	1	19	2	6
			10	300	£	66	7	6

Mr. Thomas Granger of Dundee Dr.

116	Septer.	12	To Wine in Co/. with *John Hodge*	11		93	
148	Decr.	1	To Dº. in Bottles	11		18	15
				£		111	15

Mr. William Hardie my Accot. with him and Partners

4	January	4	To Cash	1		50	
51	April	6	To Dº.	1		50	
87	July	14	To Dº.	1		22	6 6
99	August	2	To Dº.	1		1	16 6
	Decer.	31	To Profit & Loss	9		40	17
				£		165	

Mr. William Hardie Merchant here his proper Accot.

4	January	4	To Cash	1		50	
127	October	15	To Wine in Co/. with *John Hodge*	11		150	
				£		200	

Brandy

				Gallons.			
5	January	6	To *Dutch* Linen	50	3	15	
	Decer.	31	To Profit & Loss		9	2	10
					£	17	10

Flax

				Ct.			
5	January	6	To *Dutch* Linen	10	3	20	
	Decer.	31	To Profit & Loss		9	2	14
					£	22	14

Contracts of Delivery

7	January	10	To Sundries			375
15	———	28	To Dº.			480
77	June	1	To Dº.			112
100	August	2	To Mr. *William Hardie* my Accot. with him & Partners		4	165
						1132

Per Contra

						Cr.		
3	January	2	By *Dutch* Linen		3	60		
151	Decer.	8	By Cash		13	33		
	Ditto	31	By Balance due to me		14	18	15	
				£		111	15	

Per Contra

100	August	2	By Contracts of Delivery		4	165		
				£		165		

Per Contra

50	April	6	By Cash		1	50		
	Decer.	31	By Balance due to me		14	150		
				£		200		

Per Contra

				Gallons.				
6	January	8	By Cash	10	1		4	
10	——	20	By Stockings	30	5		10	10
80	June	20	By Sundries	10			3	
				50	£		17	10

Per Contra

				Ct.				
10	January	20	By Stockings	6	5		13	10
58	April	26	By Cash	4	1		9	4
				10	£		22	14

Per Contra

9	January	16	By Sundries			165		
13	——	25	By Mr. *John Grant* Grocer here		6	102		
40	March	21	By Barley		8	480		
46	April	1	By Wheat		9	375		
	Decer.	31	By Profit & Loss		9	10		
				£		1132		

Mr. James Labourer — Dr.

47	April	1	To Cash		1	275		
101	August	8	To Wine in Co/. with *John Hodge*		11	96		
				£		371		

Voyage to Amstm. in the Mary of Leith

8	January	15	To Sundries			325	17	4

Charges of Merchandise

16	January	31	To Cash		1	15	13	7
28	Febry.	28	To Do.		1	11	1	9
42	March	31	To Do.		1	1	15	3
59	April	30	To Do.		1	3	2	
75	May	31	To Do.		1	14	14	6
80	June	20	To Brandy		4	1	4	
82	———	30	To Cash		1		15	
97	July	31	To Do.		1		11	9
110	August	31	To Do.		1	31	17	6
123	Septr.	30	To Do.		13	1	3	3
133	October	31	To Do.		13	1	18	9
147	Novr.	30	To Do.		13	2	1	8
155	Decr.	26	To Wine in Bottles		11	2	11	6
159	———	31	To Cash		13	2	17	8
						91	3	2

Mr. Adam Craig

9	January	16	To Contracts of Delivery		4	115		
116	Septr.	12	To Wine in Co/. with *John Hodge*		11	124		
				£		239		

Stockings

				Doz.				
10	January	20	To Sundries	100		400		

Mr. Bernard Wilson of Aberdeen

19	Febry.	10	To accepted Bills		3	150		
132	October	25	To Sundries			101		
						251		

			Per Contra			Cr.		
7	January	10	By Contracts of Delivery - - -	4	275			
	Decer.	31	By Balance due to me . . .	14	96			
					371			
			Per Contra					
18	Febry.	8	By Mr. *Abram. Vanhoven* of *Amst^m.* my Accot. Goods	2	325	17	4	
			Per Contra					
8	January	15	By Voyage to *Amst^m.* in the *Mary* of *Leith* .	5	13	6	8	
17	Febry.	1	By D^o. in the *Ann*	6	10	2		
22	———	17	By Voyage to *London* in the *Good Hope* .	7		15		
70	May	20	By Wine in Bottles	11		6		
96	July	28	By Mr. *Adam Cruickshanks* of *Rott^m.* his Accot. Sales	11		6	8	
98	August	1	By Mr. *James Andrew* of *Rott^m.* his Accot. Curt.	12	5	15		
107	———	18	By Mr. *John English* his Accot. Curt. -	12	25	10		
139	Nover.	20	By Mr. *Peter Johnson* his Accot. Sales - -	13		12	6	
145	———	28	By Wine in Co/. with *John Hodge* - -	11	2	13	6	
152	Decer.	12	By Mr. *John English* his Accot. Curt. - -	12		7	3	
154	———	20	By Mr. *Jan Debruyn Janzoon* his Accot. Curt. -	9		10	9	
158	———	28	By Mr. *John Hodge* his Accot. Curt. - -	10	12	14	7	
					72	19	11	
	———	31	By Profit & Loss - - - -	9	18	3	3	
					91	3	2	
			Per Contra					
118	Septer.	15	By Cash -	1	115			
	Decer.	31	By Balance due to me . - .	14	124			
					239			
			Per Contra	Doz.				
17	Febry.	1	By Voyage to *Amst^m.* in the *Ann* of *Leith*	100	6	400		
			Per Contra					
10	January	20	By Stockings		5	251		
						251		

Mr. Abra^{m}. Vanhoven of Amst$_{m}$. my Acco$_{t}$. Cur^{t}.

Dr.

11	January	24	To D°. *Vanhoven* my Accot. Goods	-	*f.*	1500	2		137	10	
31	March	4	To D°.	- - - -		2000	2		169	3	5
66	May	5	To D°. my Accot. on Time	- -		3907	7		330	9	7
	Dece^{r}.	31	To Profit & Lofs	- - - -			9		50	3	2
					f.	7407	£		687	6	2

Mr John Grant Grocer here

13	January	25	To Contracts of Delivery	- - -		4	102	
101	Auguft	8	To Wine in Co/. with *John Hodge*	- -		11	96	
					£		198	

Houfhold and Perfonal Expences

16	January	31	To Cafh	- - - - -		1	6	15 2
28	Febry.	28	To D°.	- - - - -		1	3	1 6
42	March	31	To D°.	- - - - -		1	5	12 6
59	April	30	To D°.	- - - - -		1	4	5
68	May	14	To Sundries	- - - -			7	2 6
75	———	31	To Cafh	- - - - -		1	11	11 6
80	June	20	To Brandy	- - - - -		4	1	16
82	———	30	To Cafh	- - - - -		1	4	7
97	July	31	To D°.	- - - - -		1	6	6
110	Auguft	31	To D°.	- - - - -		1	6	8 4
123	Sept^{r}.	30	To D°.	- - - - -		13	7	13 4
133	October	31	To D°.	- - - - -		13	8	12 6
147	Nover.	30	To D°.	- - - - -		13	8	6 8
155	Decer.	26	To Wine in Bottles	- - -		11	7	8
159	———	31	To Cafh	- - - - -		13	28	8 2
					£		117	14 2

Voyage to Amst^{m}. in the Ann of Leith

17	Febry.	1	To Sundries	- - - - -			499	13

James Webfter

34	March	10	To Sundries	- - - -			75	

Mr. John Robertfon

125	October	1	To Mr. *John Englifh* his Accot. Curt.	-		12	14	11

			Per Contra					**Cr.**		
14	January	26	By Sundries - - -	*f.*	1500	0		137	10	
20	Febry.	12	By Voyage from *Amstm.* in the *Mary*		1552	10	7	142	6	3
23	———	20	By Voyage from *Amstm.* to *Bourdx. &c.*		54	0	7	4	19	
32	March	5	By Cash - - - -		2000	0	1	187	10	
67	May	5	By Dº. - - - -		2000	0	1	187	10	
	Decer.	31	By Balance due to me at 22 *d. per* Glr.		300	10	14	27	10	11
				f.	7407	0	£	687	6	2

			Per Contra							
77	June	1	By Contracts of Delivery - - -				4	102		
	Decer.	31	By Balance due to me - - -				14	96		
							£	198		

			Per Contra							
	Decer.	31	By Profit & Loss - - -				9	117	14	2

			Per Contra							
							£	117	14	2

			Per Contra							
24	Febry.	25	By Mr. *Abram. Vanhoven* of *Amstm.* my Accot. Goods				2	499	13	

			Per Contra							
17	Febry.	1	By Voyage to *Amstm.* in the *Ann* of *Leith* -				6	75		

			Per Contra							
17	Febry.	1	By Voyage to *Amstm.* in the *Ann* of *Leith* -				6	14	11	

						Dr.		
			Voyage from Amst^m. in the Mary of Leith					
20	Febry.	12	To Mr. *Abram. Vanhoven* of *Amst^m.* my Acco^t. Cur^t.	6		142	6	3
			Voyage to London in the Good hope					
22	Febry.	17	To Sundries			75	15	
	Decer.	31	To Profit & Loss	9		10	10	
						86	5	
			Voyage from Amst^m. to Bourd^x. in the Seahorse					
23	Febry.	20	To Sundries			330	16	4
			Dutch Goods per the Mary					

	Soap Firk.	Madder Ct.	Brandy Ankers.	Old iron Ct.	Flax Ct.
To Sundries	25	10	25	30	3
To Profit & Loss					
	25	1	25	30	3

25	Febry.	26	To Sundries			148		
	Decer.	31	To Profit & Loss	9		25	2	6
						173	2	6
			Andrew Tenant					
65	May	2	To Mr. *John Hodge* his Acco^t. Curt.	10		380		
			Mr. Jan Debruyn Janzoon of Gottenburgh his Acco^t. on Time					
44	March	31	To D^o. his Acco^t. Curt. N^o. 2.	9		103	6	8
49	April	4	To D^o. 3.	9		75	15	
55	———	14	To D^o. 4.	9		47	6	
62	May	1	To D^o. 1.	9		100		
74	———	29	To D^o. 7.	9		142	6	3
90	July	19	To D^o. 5.	9		113	6	8
93	———	21	To D^o. 6.	9		73	9	2
	Decer.	31	To Balance for a Bill standing out unpaid 8.	14		239	7	4
						894	17	1
			Voyage from Bourd^x. in the Katharine of Kirkcaldie					
30	March	2	To accepted Bills	3		119		
			Mr. Abra^m. Vanhoven of Amst^m. my Acco^t. on Time					
31	March	4	To D^o. *Vanhoven* my Accot. Goods *f.* 3907	2		330	9	7

			Per Contra					**Cr.**			
25	Febry.	26	By *Dutch* Goods *per* the *Mary*				7	142	6	3	
			Per Contra								
41	March	24	By Mr. *John Banker* of *London* my Accot. Curt.				8	86	5		
								86	5		
			Per Contra								
35	March	15	By Mr. *Jaques Delamotte* of *Bourdx.* my Accot. Curt.				8	330	16	4	
			Per Contra								
				Soap Firk.	Madder Ct.	Brandy Ank.	Old Iron Ct.	Flax Ct.			
26	Febry.	26	By Sundries				30			42	
27		28	By Cash		10				1	22	2 6
33	March	6	By Do.	25		25		3	1	109	
				25	10	25	30	3		173	2 6
			Per Contra								
15	January	28	By Contracts of Delivery						4	380	
			Per Contra								
29	March	1	By Bills Receivable 4 Bills No. 1 a 4						2	326	7 8
62	May	1	By Do. 4 Do. No. 5 a 8						2	568	9 5
										894	17 1
			Per Contra								
36	March	16	By Wine in Cask						8	119	
			Per Contra								
66	May	5	By Mr. *Abram. Vanhoven* of *Amstm. &c.*					f. 3907	6	330	9 7

Mr. Jaques Delamotte of Bourd^{x}. my Acco^{t}. Cur^{t}. Dr.

35	March	15	To Voyage from *Amst^{m}.* to *Bourd^{x}.* in the *Seahorse* £7550		7		330	16	4
	Dece^{r}.	31	To Profit & Loss - - - -		9		36	1	2
				£7550			366	17	6

Wine in Cask

				Red. hhds.	White. hhds.				
36	March	16	To Sundries - - - .	16	4		230	5	
64	May	2	To D^{o}. -					12	4
	Dece^{r}.	31	To Profit & Loss gain'd by what is sold			9	38	16	6
				16	4		269	13	10

George Vintner

38	March	16	To Wine in Cask	8	60	
129	October	22	To D^{o}. in Bottles	11	7	
135	Nover.	5	To D^{o}. in Co^{y}. with *John Hodge* . . .	11	174	
					241	

Mr. John Banker of London our Acco^{t}. of Ex^{a}. in Co^{y}.

38	March	20	To Cash . . .	£ 400	0	0	1	402	10	
129	Septe^{r}.	1	To Mr. *John English* his Acco^{t}. Curt.	200	0	0	12	201	10	
135	Dece^{r}.	31	To Mr. *John Banker* his Acco^{t}. Curt. for $\frac{1}{3}$ Gain				13	2	1	3
			To Profit & Loss for my own $\frac{1}{3}$ D^{o}. . .				9	2	1	3
				£ 600	0	0		608	2	6

Barley

				Bolls.			
	March	21	To Contracts of Delivery . . .	800	4	480	
40	Dece^{r}.	31	To Profit & Loss . . .		9	40	
						520	

Mr. John Banker of London my Acco^{t}. Cur^{t}.

41	March	24	To Voyage to *London* in the *Good-hope* .		7	86	5
	Dece^{r}.	31	To Balance due by me . . .		14	32	15
				£		119	

Per Contra

								Cr.		
37	March	16	By Cash - - - - -	L	3750	0	1	182	5	10
45	April	1	By Do. - - - - -		3750	0	1	182	5	10
	Decer.	31	By Balance due to me at 33 *d. per* △ *Tournois*		50	0	14	2	5	10
				L	7550	0		366	17	6

Per Contra

				Red. hhds.	White hhds.				
37	March	16	By Cash - - - - -	3	2	1	72		
38	———		By *George Vintner* - - -	4		8	60		
45	April	1	By Cash - - - - -	3		1	42		
58	———	26	By Do. - - - - -	2		1	26		
70	May	20	By Wine in Bottles - - -	2	2	11	46	18	4
	Decer.	31	Balance on Hand - - -	2		14	23		6
				16	4		269	13	10

Per Contra

151	Decer.	8	By Cash - - - - -			13	67	
	———	31	By Balance due to me - - - -			14	174	
							241	

Per Contra

71	May	20	By Bills Receivable - -	£	200	0	2	202	10
112	Septer.	1	By Do. - - - -		150	0	2	152	5
126	October	5	By Do. - - - -		200	0	2	203	
	Decer.	30	By Mr. *John Banker* his Accot. Curt. Exa. $\frac{3}{4}$ *per Ct.*		50	0	13	50	7	6
				£	600	0		608	2	6

Per Contra

				Bolls.				
52	April	10	By Voyage to *Bourdx.* in the *Mermaid* in Col. &c.	800	10		520	
							520	

Per Contra

57	April	24	By accepted Bills		3		119	
							119	

Mr. Jan Debruyn Janzoon of Gottenburgh his Accot. Curt.

Dr.

63	May	2	To Cash	1	150 7 6	
76	June	1	To Do.	1	250 18 9	
95	July	24	To Do.	1	251 5	
154	Decer.	20	To Sundries		3 16 4	
				£	656 7 7	

Wheat

				Bolls.			
46	April	1	To Contracts of Delivery	500	4	375	
	Decer.	31	To Profit & Lois		9	25	
						400	

Profit & Lois

	Decer.	31	To Ship *William*	2	9 10 6	
			To Contracts of Delivery	4	10	
			To Charges of Merchandise	5	18 3 3	
			To Houshold & Personal Expences	6	117 14 2	
			To Stock for my neat Gain	1	418 2 1½	
					573 10 ½	

Per Contra

						Cr:		
44	March	31	By Mr. *Jan Debruyn Janzoon* of *Gottenburgh, &c.*	7		103	6	8
49	April	4	By Dº. - - - -	7		75	15	
55	———	14	By Dº. - - - - -	7		47	6	
61	May	1	By Dº. - - - - -	7		100		
74	———	29	By Dº. - - - - -	7		142	6	3
89	July	19	By Cash - - - - - -	1			9	5
90	———	19	By Mr. *Jan Debruyn Janzoon* of *Gottenburgh, &c.*	7		113	6	8
93	———	21	By Dº. - - - - -	7		73	9	2
	Decer.	31	By Balance due to me - -	14			8	5
				£		656	7	7

Per Contra

				Bolls.				
52	April	10	By Voyage to *Bourdx.* in the *Mermaid* in Coy. *&c.*	500	10	400		
						400		

Per Contra

50	April	6	By Cash - - - - -		1		15	
53	———	10	By Mr. *John Hodge* his Accot. Curt. -		10	20		
96	July	28	By Mr. *Adam Cruikshanks* of *Rotterm.* his Accot. Sales		11	18	6	8
98	August	1	By Mr. *James Andrew* of *Rotterm.* his Accot. Curt.		12	16	7	10
107	———	18	By Mr. *John English* his Accot. Curt. -		12	21		3
132	October	25	By *Bernard Wilson* - - - -		5	1		
142	Nover.	25	By Mr. *Peter Johnson* of *Bergen* his Accot. Sales		13	9	12	
154	Decer.	20	By Mr. *Jan Debruyn Janzoon* of *Gottenburgh, &c.*		9	3	5	7
156	———	26	By Wine in Coy. with *John Hodge* - -		11	118	4	3
157	———		By Mr. *John Gordon* of *Bourdx.* my Accot. Curt. *&c.*		11	38		4
	Decer.	31	By Mr. *John Banker* our Accot. of Exa. in Coy.		8	2	1	3
			By Mr. *Abram. Vanhoven* my Accot. Goods -		2	40		
			By *Dutch* Linen - - - -		3	6	7	6
			By Mr. *William Hardie* my Accot. with him and Partners		4	40	17	
			By Brandy - - - - -		4	2	10	
			By Flax - - - - - -		4	2	14	
			By Mr. *Abram. Vanhoven* my Accot. Curt. -		6	50	3	2
			By Voyage to *London* in the *Goodhope* -		7	10	10	
			By *Dutch* Goods *per* the *Mary* - -		7	25	2	6
			By *Jaques Delamotte* my Accot. Curt. -		8	36	1	2
			By Wine in Cask - - - -		8	38	16	6
			By Barley - - - - -		8	40		
			By Wheat - - - - -		9	25		
			By Wine in Bottles - - - -		11	6	15	1/6
						573	10	1/6

Voyage to Bourd^{x}. in the Mermaid in Co^{y}. with John Hodge and self, each $\frac{1}{2}$

Dr.

52	April	10	To Sundries		952	10

Mr. John Hodge Merchant here his Acco^{t}. Cur^{t}.

53	April	10	To Sundries		496	5
85	July	8	To Accot. in Co^{y}. with Mr. *John Hodge*	10	166	17 6
105	August	12	To D^{o}.	10	5	4 6
130	October	24	To Bills Receivable	2	203	
146	Nover.	28	To Acco^{t}. in Co^{y}. with *John Hodge*	10	1	6 9
158	Decer.	28	To Sundries at clearing Acco^{ts}.		563	4 7
					1435	18 4

Acco^{t}. in Co^{y}. with Mr. John Hodge

102	August	8	To Mr. *John Hodge* his Acco^{t}. Cur^{t}.	10	133	10
114	Septer.	3	To D^{o}.	10	141	13 4
117	——	12	To D^{o}.	10	108	10
128	October	15	To D^{o}.	10	96	15
136	Nover.	5	To D^{o}.	10	115	
141	——	20	To D^{o}.	10	143	15
144	——	26	To D^{o}.	10	63	15
150	Decer.	5	To D^{o}.	10	3	
					805	18 4

Richard Coupar

	Decer.	31	To Balance due by me	14	1	
					1	

Bottles

				Chop. Doz	Mutch. Doz.			
69	May	15	To Cash	80	40	1	9	3 4
				80	40		9	3 4

Per Contra

					Cr.		
78	June	5	By Sundries		952	10	

Per Contra

65	May	2	By *Andrew Tenant*	7	380		
83	July	3	By Gash	1	250		
102	August	8	By Accot. in Co*l*. with Mr. *John Hodge*	10	133	10	
114	Septer.	3	By Do.	10	141	13	4
117	——	12	By Do.	10	208	10	
128	October	15	By Do.	10	96	15	
136	Nover.	5	By Do.	10	115		
141	——	20	By Do.	10	143	15	
144	——	26	By Do.	10	63	15	
150	Decer.	5	By Do.	10	3		
					1435	18	4

Per Contra

53	April	10	By Mr. *John Hodge* his Accot. Curt.	10	476	5	
85	July	8	By Do.	10	166	17	6
105	August	12	By Do.	10	5	4	6
146	Nover.	28	By Do.	10	1	6	9
156	Decer.	26	By Wine in Co*l*. with *John Hodge* for ½ Gain	11	118	4	3
157	——		By Mr. *John Gordon* my Accot. Curt. in Co*l*. &c.	11	88		4
					805	18	4

Per Contra

64	May	2	By Wine in Cask	8		5	
70	——	20	By Do. in Bottles	11		15	
					1		

Per Contra

				Chop. Doz.	Mutch. Doz.				
70	May	20	By Wine in Bottles	68½	40	11	8	5	1½
	Decer.	31	By Balance on Hand	11½		14		18	2½
				80	40		9	3	4

Wine in Bottles

				Red. Doz.	White Doz.		Dr.		
70	May	20	To Sundries	45½	43		55	19	5½
	Decr.	31	To Profit & Loss			9	6	15	½
				45½	43		62	14	6

Voyage from Bourdx. in the Thunderer of Dysart in Co/. with John Hodge

78	June	5	To Do. to *Bourdx.* in the *Mermaid* in Co/. with, &c.	10	330	4

Mr. John Gordon of Bourdx. my Accot. Curt. in Co/. with John Hodge

				Tournoise.				
78	June	5	To Voyage to *Bourdx.* in the *Mermaid* &c.	L 14700	10	622	6	
157	Decr.	26	To Sundries for the Gain			76		8
				L 4700		698	6	8

Wine in Co/. with John Hodge and Self, each ½

				hhds.				
84	July	8	To Sundries	60		663	19	
104	August	12	To Cash		1	10	9	
145	Nover.	28	To Charges of Merchandise		5	2	13	6
156	Decr.	26	To Sundries for the Gain			236	8	6
				60		913	10	

Gilbert Frazer

86	July	9	To Mr. *Adam Cruickshanks* of *Rottm.* his Accot. Sales	11	720	8	

Mr. Adam Cruickshanks of Rottm. his Accot. Sales

96	July	28	To Sundries		916	13
					916	13

Per Contra

				Red. Doz.	White. Doz.		Cr.		
129	October	22	By Sundries	10	20		20		
148	Decer.	1	By Mr. *Thomas Grainger*	25		4	18	15	
149	——	5	By Cash		20	13	14		
155	——	26	By Sundries	10½	3		9	19	6
				45½	43		62	14	6

Per Contra

						Cr.		
84	July	8	By Wine in Co^{y}. with *John Hodge*		11	330	4	

Per Contra

				Tournoise.		Cr.		
113	Septer.	3	By Cash	*L* 6000	1	283	6	8
140	Nover.	20	By Bills Receivable	6000	2	287	10	
143	——	26	By Cash	2700	13	127	10	
				L 14700		698	6	8

Per Contra

				hhds.		Cr.		
101	August	8	By Sundries	17		267		
116	Septer.	12	By Do.	14		217		
127	October	15	By Do.	13		193	10	
135	Nover.	5	By Do.	16		230		
149	Decer.	5	By Cash for 3 Casks of Dreg		13	6		
				60		913	10	

Per Contra

						Cr.		
	Decer.	31	By Balance due to me		14	720	8	

Per Contra

						Cr.		
86	July	9	By *Gilbert Frazer*		11	720	8	
88	——	16	By *Henry Honeſt*		3	78	15	
91	——	20	By Cash		1	30		
94	——	24	By *Peter Wright*		12	87	10	
						916	13	

Peter Wright

Dr.

94	July	24	To Mr. *Adam Cruickshanks* of *Rotterm.* his Accot. Sales	11	87	19
137	Nover.	12	To Mr. *Peter Johnson* of *Bergen* his Accot. Sales	13	205	
					292	19

Mr. Adam Cruickshanks of Rottm. his Accot. Curt.

121	Septer.	20	To Mr. *James Andrew* of *Rotterm.* his Accot. Curt.	12	222	2
	Decer.	31	To Balance due by me	14	655	16
					877	18

Mr. James Andrew of Rottm. his Accot. Curt.

98	August	1	To Sundries		672	2
					672	2

Jacob Weaver

109	August	29	To Accepted Bills	3	300	
124	October	1	To Cash	13	200	
153	Decer.	12	To Mr. *John English* his Accot. Curt.	12	406	12
		31	To Balance due by me	14	68	7
					975	

Mr. John English of London his Accot. Merchandise

103	August	10	To *Jacob Weaver*	12	325	
166	[illegible]	14	To Sundries		490	
					815	

Thomas Fisher

120	Septer.	18	To Sundries		240	

Mr. John English of London his Accot. Curt.

107	August	18	To Sundries		861	19
152	Decer.	12	To Charges of Merchandise	5		
					861	19

						Cr.		
			Per Contra					
	Decr.	31	By Balance due to me		14	292	10	
						292	10	
			Per Contra					
96	July	28	By Mr. *Adam Cruickshanks* of *Rottm.* his Accot. Sales		11	877	18	11
						877	18	11
			Per Contra					
108	August	20	By Bills Receivable		2	250		
115	Septer.	7	By Do.		2	200		
121		20	By Mr. *Adam Cruickshanks* his Accot. Curt.		12	222	2	10
						672	2	10
			Per Contra					
98	August	1	By Mr. *James Andrew* of *Rottm.* his Accot. Curt.		12	650		
103		10	By Mr. *John English* of *London* his Accot. Merchandise		12	325		
						975		
			Per Contra					
107	August	18	By Mr. *John English* his Accot. Curt.		12	815		
						815		
			Per Contra					
106	August	14	By Mr. *John English* of *London* his Accot. Merchandise		12	240		
			Per Contra					
111	Septer.	1	By Mr. *John Banker* our Accot. of Exs. in Co/.		8	201	10	
125	October	1	By Sundries			253	15	
153	Decr.	12	By *Jacob Weaver*		12	406	12	6
						861	17	6

Cash Dr.

				Fol.	£	s	d
			To Sum Brought from		3535	11	6
122	Septr.	23	To Bills Receivable	2	250		
125	October	1	To Mr. *John Englisb* his Accot. Curt.	12	239	4	
127	——	15	To Wine in Co/. with *John Hodge* and Self	11	43	10	
135	Novr.	5	To Do.	11	56		
138	——	17	To Mr. *Peter Johnston* of *Bergen* his Accot. Sales	13	50		
143	——	26	To Mr. *John Gordon* my Accot. Curt. in Co/. &c.	11	127	10	
149	Decr.	5	To Sundries		20		
151	Decr.	8	To Sundries		100		
					4421	15	6

Mr. Peter Johnston of Bergen his Accot. Sales

				Wainsc. Planks.	Swed. Dales.	Hemp. Ct.	Flax. Ct.	Iron. Goods.	Fol.	£	s	d
134	Novr.	1	To Cash for Charges	200	1000	5	10	500	13	22		
139	——	20	To Sundries							2	10	
142	——	25	To Do.							455	10	
				200	1000	5	10	500		480		

Mr. Peter Johnston of Bergen his Accot. Curt.

				Fol.	£	s	d
Decr.	31	To Balance due by me		14	445	18	

Mr. John Banker of London his Accot. Curt.

				Fol.	£	s	d
Decr.	31	To Mr. *John Banker* our Accot. of Exa. in Co/.		8	50	7	6
					50	7	6

Per Contra

						Cr.		
			By Sum brought from . . . Fol.	1	2844	12	11
123	Septer.	30	By Sundries		8	16	7
124	October	1	By *Jacob Weaver*	12	200		
131	———	25	By *Henry Honeſt*	3	171	5	
132	———		By *Bernard Wilſon*	5	100		
133	———	31	By Sundries		10	6	3
134	Nover.	1	By Mr. *Peter Johnſton* of *Bergen* his Accot. Sales	13	22		
139	———	20	By Dº.	13	1	17	6
147	———	30	By Sundries		310	8	4
158	Decer.	28	By Mr. *John Hodge* his Accot. Curt. . .	10	550	10	
159	———	31	By Sundries		31	5	10
					4251	2	5
	Dº.		By Balance on Hand	14	170	13	1
					4421	15	6

Per Contra

				Wainſc. Planks.	Swed. Dales.	Hemp. Ct.	Flax. Ct.	Iron. Goods.				
137	Noverr.	12	By *Peter Wright*	200	1000				12	205		
138	———	17	By Sundries			5	10	500		275		
				200	1000	5	10	500		480		

Per Contra

142	Noverr.	25	By Mr. *Peter Johnſton* his Accot. Sales .	13	445	18	

Per Contra

Decer.	31	By Mr. *John Banker* our Accot. of Exa. in Col. &c.	8	2	1	3
		By Balance due to me	14	48	6	3
				50	7	6

		Balance		Dr.		
Decer.	31	To Bills Receivable for two Bills lying by me	2	526	17	4
		To Mr. *Charles Duncan* due to me	3	219	2	6
		To Mr. *Thomas Grainger* Do.	4	18	15	
		To Mr. *William Hardie* his proper Accot. Do.	4	150		
		To *James Labourer*	5	96		
		To Mr. *Adam Craig*	5	124		
		To *Abrm. Vanhoven* my Accot. Curt. *fl.* 300 10 at 22*d.*	6	27	10	11
		To Mr. *John Grant*	6	96		
		To Mr. *Jaques Delsmotte* my Accot. Curt. *L.* 50	8	2	5	10
		To Wine in Cask for 2 hhds. Red Wine	8	23		6
		To *George Vintner* due to me	8	174		
		To Mr. *Jan Debruyn Janzoon* his Accot. Curt.	9		8	5
		To Bottles for 11 ½ Doz. Chop. at 19 *d.*	10		18	2½
		To *Gilbert Frazer*	11	720	8	
		To *Peter Wright*	12	292	10	
		To Mr. *John Banker* of *London* his Accot. Curt.	13	48	6	3
		To Cash on Hand	13	170	13	1
				2690	16	1½

		Per Contra		Cr.		
Decer.	31	By Mr. *James Norie* due to him	3	4	10	
		By Mr. *Jan Debruyn Janzoon* his Accot. on Time	7	239	7	4
		By Mr. *John Banker* of *London* my Accot. Curt.	8	32	15	
		By *Richard Cooper* due to him	10	1		
		By Mr. *Adam Cruickshanks* his Accot. Curt.	12	655	16	1
		By *Jacob Weaver* due to him	12	68	-	6
		By Mr. *Peter Johnston* of *Bergen* his Accot. Curt.	13	445	18	
		Sum of Debts due by me		1447	13	11
		By Stock for my present neat Estate	1	1243	2	1½
				2690	16	1½

BALANCE SHEET.

To be bound in immediately after the Merchant Leger, marked I 3.

TITLES of the ACCOMPTS.

2	Ship *William*
2	*Abram. Vanhoven* my Accot. Goods,
2	Bills Receivable
3	*Charles Duncan*
3	*James Norie*
3	*Dutch* Linen
4	*Thomas Grainger*
4	*William Hardie* my Accot. with him and Partners
4	*William Hardie* his proper Accot.
4	Brandy
4	Flax
4	Contracts of Delivery
5	*James Labourer*
5	Charges of Merchandise
5	*Adam Craig*
6	*Abram. Vanhoven* my Accot. Curt. owes me *f.* 300 10 at 22 *d.*
6	Mr. *John Grant*
6	Houshold and Personal Expences
7	Voyage to London in the *Goodhope*
7	*Dutch* Goods *per* the *Mary*
7	*Jan Debruyn Janzoon* his Accot. on Time for a Bill, N°. 8
8	*Jaques Delamotte* my Accot. Curt. owes me *L* 50 is 16 $\frac{8}{3}$ △ at 33 *d. per* △
8	Wine in Cask on Hand 2 hhds. red
8	*George Vintner*
8	Barley
8	*John Banker* of *London* my Accot. Curt.
9	*Jan Debruyn Janzoon* his Accot. Curt.
9	Wheat
10	*Richard Couper*
10	Bottles on Hand 11 $\frac{1}{2}$ Doz. Chopins at 19 *d.*
11	Wine in Bottles
11	*Gilbert Frazer*
12	*Peter Wright*
12	*Adam Cruickshanks* his Accot. Curt.
12	*Jacob Weaver*
13	Cash
13	*Peter Johnston* his Accot. Curt.
13	*John Banker* his Accot. Curt.

Accompts there is Gain.			Accompts upon which there is Loss.			Effects on Hand.			Debts due to me.			Debts due by me.		
			9	10	6									
40						526	17	4						
									219	2	6			
6	7	6										4	10	
									18	15				
40	17								150					
2	10													
2	14													
			10											
									96					
			18	3	3									
									124					
50	3	2							27	10	11			
									96					
			117	14	2									
10	10													
25	2	6												
												239	7	4
36	1	2							2	5	10			
38	16	6				23		6						
									174					
40														
												32	15	
										8	5			
25														
												1		
							18	2½						
6	15	½							720	8				
									292	10				
												655	16	1
												68	7	6
						170	13	1						
												445	18	
									48	6	3			
324	16	10½	155	7	11	721	9	1½	1969	6	11	1447	13	11

The Uſe of this (which I call a Balance, or Proof Sheet) is, after having collected the ſeveral Articles of Gain, from the different Accots. in the Leger, as on the other Side, the Amount is - - - £ 324 16 10½

To this I add the Credit of the Profit and Loſs Accot. as it ſtands in the Leger - - - - - - - - 248 13 2

This makes my whole Gain £ 573 10 0½

Then I take the Loſs in the Balance Sheet, and to it I add the Debit of the Profit and Loſs Accot. (if any in the Leger); but here there happens to be no more than what is in the Balance Sheet, which makes my whole Loſs, to be ſubtracted from my whole Gain - - - £ 155 7 1

Which makes my neat Gain - - 418 2 1

To which add the Credit of Stock - 932 10 0

1350 12 1

From this I ſubtract the Debit of Stock - 107 10 0

Remains my neat or free Eſtate - 1243 2 1

To which I add the Debts due by me - 1447 13 11

Which Sum muſt be equal to my Groſs Eſtate, if the Work be right - - - £ 2690 16 0

But my Groſs Eſtate conſiſts of Effects on Hand - - £ 721 9 1½

And the Debts due to me 1969 6 11

£ 2690 16 ½

By which operation I know that my Books are right before I begin to write in them, and therefore muſt balance.

N. B. If my whole Loſs happens to be greater than my whole Gain, I add the Difference which is my neat Loſs, to the Debit of Stock, which Sum I ſubtract from its Credit, the Difference gives my neat or free Eſtate, and ſo I proceed to the Proof, as above.

CASH-BOOK, No. *A.*

Belonging to me, *A. B.* Merchant in *Edinburgh.*

COMMENCING

From 1st *January* 1761, and containing, upon the Left Hand Page, all the Money lying by me at taking my Inventory, and what I have received since, from Time to Time: And upon the Right Hand Page, all the Money I have paid out from Time to Time.

1761. Money lying by me, and received.

Jan^{ry}.	1	I have in Cash at taking my Inventory, in Gold, Silver, and Bank-notes, to the Amount of - - - - -		300	
Ditto	6	Received from a Stranger as the Balance of 7 Pieces of Linen sold him in Barter for other Goods, - - - - -		12	5
Ditto	8	Received for 3 Pieces, q^{t}. 90 Yards *Dutch* Linen, - -		19	2
		Received for 10 Gallons Brandy at 8 *s.* - - -		4	
Ditto	16	Received from Mr. *James Bell* of *Glasgow* Pay^{t}. of his Note, -		40	
Ditto	24	Received from Mr. *Adam Craig*, *per* Advance of a Bargain made with him to deliver 55 *Ct.* of Tobacco, - - -		50	
Ditto	26	Received from *John Stark* ÷ Freight of Ship *William*, - -		46	
		Received the Balance of my Bill on *Abra^{m}. Vanhoven*, - -		117	10
				588	17

CASH-BOOK, No. A.

Belonging to me, A. B. Merchant in Edinburgh.

Febry.	1	Balance brought down, - - - - - -		148	18
Ditto	26	Received from *Richard Smith* the Balance of 30 *Ct.* old Iron, -		12	
Ditto	28	Received for 10 *Ct.* of Madder, - - - -		22	2
				183	
March	1	Balance brought down, - - - - -		80	13
Ditto	5	Received for my Bill on *Abra^{m}. Vanhoven f.* 2000 at 22½ *d.* -		187	10
Ditto	6	Received for sundry *Dutch* Goods *per* Waste-book, - -		109	
Ditto	16	Received for 2 hh^{ds}. white Wine, and 3 hh^{ds}. Claret, - -		72	
Ditto		Received for my Bill on *Jaques Delamotte* 1250 Δ, - -		182	5
Ditto	31	Received Pay^{t}. of *Jan Debruyn Janzoon*'s Bill on *James Trader*, -		103	6
				734	16

Jan^{y}.	4	Paid to *William Hardie* in Part of my ½ in a Voyage to *Virginia* in Co^{n}. with him, *&c.*	50		
		Lent D^{o}. *Hardie* upon his Promiſſory Note,	50		
Ditto	10	Paid to *James Labourer*, *per* Advance of 500 Bolls of Wheat,	100		
Ditto	15	Paid Premium for inſuring 100 Barrels Salmon to *Amſt^{m}*.	12	10	8
Ditto	20	Paid to *Bernard Wilſon* of *Aberdeen* in Part of Stockings,	80		
Ditto	28	Paid to *Andrew Tenant*, *per* Advance of a Bargain with him,	100		
Ditto	31	Paid *Charles Duncan* in full, *per* Diſcharge,	25		
		Paid this Month for Expences of my Family and Perſon, at ſundry Times, *per* reſpective Book,	6	15	2
		Paid ſundry Charges on my Trade for this Month, as *per* reſpective Book,	15	13	7
			439	19	5
		Balance carried down	148	18	1
			588	17	6
Feb^{y}.	16	Paid my accepted Bill to the Order of *James Trueman*,	45		
Ditto	17	Paid *Jacob Weaver* for Linen ⅓ of the Price,	37	10	
Ditto	28	Paid Charges of Trade this Month, *per* reſpective Book, including the Charges upon the *Dutch* Goods,	16	15	6
		Paid Houſhold and Perſonal Expences *per* D^{o}.	3	1	6
			102	7	
		Balance carried down	80	13	7
			183		7
March	10	Paid to *James Webſter* in full of his Demands,	45		
Ditto	16	Paid for Freight and Duty of 5 Tons of Wine,	111	5	
Ditto	20	Paid for two Bills on *London*, *per* Waſte-book,	402	10	
Ditto	31	Paid for Houſhold, *&c.* Expences this Month,	5	12	6
		Paid of petty Charges on my Trade,	1	15	3
			566	2	9
		Balance carried over	168	13	4
			734	16	1

1761. April. Money received.

April	1	Balance brought from the preceeding Page,	168	13	4
Ditto		Received for 3 hhds. Claret Wine at 14 *l.*	42		
Ditto		Received for my Bill on *Jaques Delamotte* 1250 Δ,	182	5	10
Ditto	4	Received Payt. of *Jan Debruyn Janzoon* on *Peter Smuggler*,	75	15	
Ditto	6	Received Payt. of *William Hardie's* Note, with Interest,	50	15	
Ditto	14	Received Payt. of *Jan Debruyn Janzoon* on *Andrew Sailor*,	47	6	
Ditto	26	Received for 2 hhds. Claret Wine,	26		
		Received for 4 Matts of Flax,	9	4	
			601	19	2
May	1	Balance brought down,	81	11	8
Ditto		Received Payt. of *Jan Debruyn Janzoon* on *James Black*,	100		
Ditto	5	Received for my Bill on *Abraham Vanhoven f.* 2000	187	10	
Ditto	28	Received for my ¼ of the Ship the *William*,	100		
Ditto	29	Received Payt. of *Jan Debruyn Janzoon's* Bill on *James Strong*,	142	6	3
			611	7	11
June	1	Balance brought down,	423	18	9
Ditto	24	Received Payt. of *James Ker* on *John Anderson*,	202	10	
			626	8	9
July	1	Balance brought down,	322	18	
Ditto	3	Received from Mr. *John Hodge*, *per* Receipt,	250		
Ditto	19	Received Payt. of *Jan Debruyn Janzoon* on *Peter Mc Nab*,	113	16	1
Ditto	20	Received for 10 hhds. Lintseed at 3 *l.*	30		
Ditto	21	Received for Mr. *Janzoon's* Bill on *James Sailor*,	73	9	2
			790	3	3

April	1	Paid *James Labourer* in full of 500 Bolls of Wheat,	275		
Ditto	6	Paid to *William Hardie* for my Acco^{t}. with him and Partners,	50		
Ditto	10	Paid Charges on Barley and Wheat exported to *Bourd^{x}*.	32	10	
Ditto	14	Paid *Bernard Wilson*'s Bill on me, Order *William Hardie*,	150		
Ditto	30	Paid my ¼ Reparations of the Ship the *William*,	5	10	6
		Paid several Articles for my Family this Month,	4	5	
		Paid sundry petty Charges on my Trade,	3	2	
			520	7	6
		Balance carried down	81	11	8
			601	19	2
May	2	Paid for *John Dealer* upon *Peter Trader*, with Ex^{a}.	150	7	6
Ditto		Paid for Oeilage Wine,		7	4
Ditto	14	Paid a Taylor's Accot. *per* Discharge,	1	5	
Ditto	15	Paid for Bottles *per* D^{o}.	9	3	4
Ditto	31	Paid the Rent of my House, *per* Discharge,	7	10	
		Paid my Cellar Rent, *per* D^{o}.	3	15	
		The Amount of Money laid out on my Family this Month,	4	1	6
		The Amount of petty Charges on my Trade is	10	19	6
			187	9	2
		Balance carried down	423	18	9
			611	7	11
June	1	Paid for *James Mason*'s Bill on *Charles Freeman*,	250	18	9
		Paid a Penalty for not delivering Raisins,	10		
Ditto	19	Paid my Bill 19th *February*, Order *Jacob Weaver*,	37	10	
Ditto	30	Paid petty Charges on my Trade this Month,		15	
		Paid Expences on my Family D^{o}.	4	7	
			303	10	9
		Balance carried down	322	18	
			626	8	9
July	8	Paid Duty and Charges of 15 Tons of Wine,	333	15	
	14	Paid *William Hardie* a Demand for Co*l*. Acco^{t}.	22	6	6
Ditto	24	Paid *James Hardie*'s Bill on *John Trader*, with Ex^{a}.	251	5	
Ditto	28	Paid sundry Charges on Mr. *Cruickshanks* Goods, *per* Sale-book,	20		9
Ditto	31	Paid petty Charges this Month,		11	9
		Paid Houshold Expences D^{o}.	6	6	
			634	5	
		Balance carried over	155	18	3
			790	3	3

1761. Money received.

Auguſt	1	Balance brought over,	155	18	3
Ditto	8	Received for 5 hhds. Wine in Coſ. with *John Hodge*,	75		
			230	18	3
Septr.	1	Balance brought down,	180	6	11
Ditto	3	Received for my Bill on *John Gordon*,	283	6	8
Ditto	15	Received from *Adam Craig* in full, *per* Diſcharge,	115		
Ditto	16	Received Payt. of *James Lind*'s Bill on *John Sharp*,	152	5	
Ditto	23	Received Payt. of *Robert Bell*'s Bill on *Samuel Davis*,	250		
			980	18	7
Octor.	1	Balance brought down,	932	2	
		Received the Balance of a Bill on *John Engliſh*,	239	4	
Ditto	15	Received for 3 hhds. Wine in Coſ. with *John Hodge*,	43	10	
			1214	16	
Novr.	1	Balance brought down,	733	4	9
Ditto	5	Received for 4 hhds. Wine in Col.	56		
Ditto	17	Received for Hemp and Flax for Accot. of *Peter Johnſon*,	50		
Ditto	26	Received for my Bill on *John Gordon*,	127	10	
			966	14	9
Decr.	1	Balance brought down,	632	8	11
Ditto	5	Received for 20 Dozen white Wine,	14		
		Received for 3 Caſks Wine Dreg,	6		
Ditto	8	Received from *Thomas Grainger*,	33		
		Received from *George Vintner*	67		
			752	8	11

Auguſt	2	Paid *William Hardie* for our Co/. Accot.	1	16	6
Ditto	12	Paid ſundry Charges in racking off 43 hhds. Wine,	10	9	
Ditto	31	Paid ſundry Charges on my Trade this Month,	31	17	6
		Paid Houſhold, &c. Expences,	6	8	4
			50	11	4
		Balance carried down	180	6	11
			230	18	3
Septer.	18	Paid *Thomas Fiſher* in full of his Accot. *per* Diſcharge,	40		
Ditto	30	Paid petty Charges this Month, *per* reſpective Book,	1	3	3
		Paid Houſhold, &c. Expences *per* Do.	7	13	4
			48	16	7
		Balance carried down	932	2	
			980	18	7
Octor.	1	Paid *Jacob Weaver*, *per* Receipt,	200		
Ditto	25	Paid *Henry Honeſt*, *per* Diſcharge,	171	5	
		Paid *Bernard Wilſon*, *per* Do.	100		
Ditto	31	Paid petty Charges this Month,	1	13	9
		Paid Houſhold, &c. Expences,	8	12	6
			481	11	3
		Balance carried down	733	4	9
			1214	16	
Novr.	1	Paid Charges on *Peter Johnſon*'s Goods,	22		
Ditto	20	Paid Portage and weighing of Do.	1	17	6
Ditto	30	Paid *Jacob Weaver*'s Bill to *James Rob*,	300		
		Paid Houſhold Expences this Month,	8	6	8
		Paid Charges of Merchandize,	2	1	8
			334	5	10
		Balance carried down	632	8	11
			966	14	9
Decer.	28	Paid Mr. *John Hodge* in full, *per* Diſcharge,	550	10	
Ditto	31	Paid ſeveral Tradeſmens Accots. amounting to	10	12	6
		Paid Servants Wages, Drink-money, &c.	12	9	
		Paid Houſhold Expences this Month,	5	6	8
		Paid Charges on my Trade,	2	17	8
			581	15	10
		Balance on Hand	170	13	1
			752	8	11

Monthly Bills due.

SALE-BOOK, No. *A.*

Belonging to me, *A. B.* Merchant in *Edinburgh.*

CONTAINING

The ACCOMPT of SALES of ſundry Goods ſent me in Commiſſion by my ſeveral Correſpondents, to be diſpoſed of for their reſpective Accounts, in the Year 1761.

A. ✕ C.

Received for Accot. of Mr. *Adam Cruickſhanks* of *Rotterdam*, by the *Margaret* of *Kirkcaldie*, *Peter Brisbane* Maſter, the following Goods markt as *per* Margin, to be diſpoſed of for his Accot. to the beſt Advantage, *viz.*

Nº 1 a 4	Four Bags of Pepper.									
Nº 5 a 6	Two Caſks Cochineal.									
7 a 9	Three Bags Coffee-berries.									
10 a 14	Five Boxes Bohea Tea.									
	Twenty hhds. Lintſeed.									
	Two hundred Wainſcot Planks, 2 Inches.									
July 1	Paid to the Maſter for Freight, - - -				£	10	0	0		
	For Average, Primage, &c. - - -					1	10	0		
									11	10
	Paid for Cuſtom, Entry, and Waiters, - -				£	7	13	0		
	For Charges of Unloading, - - - -						10	6		
	For Weigh-houſe and Portage, &c. - - -						7	3		
									8	10
										9
	Ware-houſe Rent amounts to - - - -									6
	My Commiſſion over 916 *l.* 13 *ſ.* at 2 *per Ct.* is - - -								18	6
									38	14
										8
	Neat Proceeds due to Mr. *Adam Cruickſhanks*, when the outſtanding Debts are got in, as *per* Accot. Sales ſent him 28th *July*. See Journal of that Date, Poſt Nº. 96. - - -								877	18
										11
									916	13

July 9 Sold to *Gilbert Frazer*, pay^le. in 2/m^o 4 Bags of Pepper, and 2 Caſks Cochineal, q^t. as under, *viz.*

Pepper, N^o. 1. 258 *lib.*
2. 238
3. 249
4. 263

Groſs, 1008 *lib.*
Tare, 24 *lib.* at 6 *lib. per* Bag.

Neat, 984 *lib.* at 2 *ſ. per lib.* - - £ 98 8 0

Cochineal, N^o. 5. 163 *lib.*
6. 170

Groſs, 333 *lib.*
Tare, 22

Neat, 311 *lib.* at 40 *ſ. per lib.* - - £ 622 0 0

720 8

July 16 Sold to *Henry Honeſt*, pay^le. 6 Weeks, *viz.*
N^o. 7. 8. 9. 3 Bags Coffee-berries, q^t. neat 150 *lib.* at 4 *ſ.* £ 30 0 0
N^o. 10. 11. 12. 13. 14. 5 Boxes Bohea Tea, q^t. neat 75 *lib.* at 13 *ſ. per lib.* - - - £ 48 15 0

78 15

Ditto 20 Sold for ready Money, without Diſcompt, 10 hh^ds. Lintſeed, at 3 *l. per* hh^d. 30

Ditto 24 Sold to *Peter Wright*, pay^le. in 6 Weeks, *viz.*
200 Wainſcot Planks, 2 Inches, at 5 *ſ.* 6 *d.* - - £ 55 0 0
10 hh^ds. Lintſeed at 3 *l.* 5 *ſ.* - - - 32 10 0

87 10

916 13

COPY of an ACCOMPT SALES in the most common Manner of ſending it to an Employer.

1760.		Acco^{t}. Sales of the following Goods received *per* the *Yager* of *Bergen*, and ſold for Acco$_{t}$. of Mr. *Peter Johnſon* of that Place, as under, *viz.*			
Novr.	12	Sold to *Peter Wright*, payle. in 6 Weeks, *viz.*			
		200 Wainſcot Planks at 5 *ſ.* 6 *d.* - -	£ 55 0 0		
		1000 *Swediſh* Dales at 3 *ſ.* - - -	150 0 0		
					205
Ditto	17	Sold as under, for ready Money, *viz.*			
		5 Matts, each qt. 1 *Ct.* Hemp at 4 *l. per Ct.* .	£ 20 0 0		
		10 D^{o}. each q^{t}. 1 *Ct.* Flax at 3 *l. per Ct.* -	30 0 0		
					50
		Sold to *Charles Duncan*			
		500 Goads of Iron, weighing 1500 Stone, at 3 *ſ.* *per* Stone, -			225
					480
		Charges to be deduced, *viz.*			
		For Freight - - - - -	£ 7 10 0		
		For Duty and Waiters, *&c.* - - .	11 18 0		
		For Charges of unloading	2 12 0		
		For Portage and weighing - - - -	1 17 6		
		For Ware-houſe Rent - - - -	0 12 6		
		Commiſſion over 480 *l.* at 2 *ſ.* *per Ct.* - -	9 12 9		
					34 2
					445 18
		Neat Proceeds when paid to be paſt to the Credit of your Acco^{t}. Curt.			
		Edinburgh, 25th *November*, 1761.			
		Errors excepted, by *A. B.*			

COPY-BOOK

OF

ACCOMPTS CURRENT

Belonging to me, *A. B.* Merchant in *Edinburgh*,

CONTAINING

An Exact COPY of all the ACCOMPTS CURRENT ſent by me to my ſeveral Correſpondents, Anno 1761.

Dr. Mr. Jan Debruyn Janzoon

May	2	To Cash for *John Dealer*'s Bill upon *Peter Trader*, at 20 Days, Order *Joseph Vandyk* of *London* 150 *l.* Exa. ¼ *per Ct.*	150
June	1	To Do. for *James Mason* upon *Charles Freeman*, at 20 Days Date, Order Do. *Vandyk* of *London* 250 *l.* Exa. ¼ *per Ct.*	250
July	24	To Do. for *James Hardie*, at 3 Days Sight, on *John Trader*, Order Do. *Vandyk* of *London* 250 *l.* Exa. ¼ *per Ct.*	251
Decer.	20	To Commission for receiving and remitting 655 *l.* 19 *s.* 2 *d.* at ½ *per Ct.*	3
		To Port of Letters, Protest of Bills, and other Incidents,	
			656

Edinbu
Errors exce

Mr. Jan Debruyn Janzoon

March	13	To Do. his Accot. Curt. for his Bill on *John Trader* -	No. 2.	103	
April	4	To Do. - for Do. on *Peter Smuggler* -	3.	75	
Ditto	14	To Do. - for Do. on *Andrew Sailor*, - -	4.	47	
May	1	To Do. - for Do. on *James Black*, - -	1.	100	
Ditto	29	To Do. - for Do. on *Jacob Strong*, - .	7.	142	
July	19	To Do. - for Do. on *Peter McNab*, - -	5.	113	
Ditto	21	To Do. - for Do. on *James Sailor*, - .	6.	73	
Decer.	31	To Balance for Do. on *John Thrifty*, which was due in *June* last, but lying out unpaid, under Protest and other Diligence, -	8.	239	
				894	

N. B. A Copy of this ought to be sent along with the Accot. Curt.

Gottenburgh, his Acco^{t}. Cur^{t}. Cr.

1761.					
March	31	By Cash for your Bill upon *John Trader*, - - -	103	6	8
April	4	By D°. for D°. on *Peter Smuggler*, - -	75	15	
Ditto	14	By D°. - on *Andrew Sailor*, - - -	47	6	
May	1	By D°. - on *James Black*, - - -	100		
Ditto	29	By D°. - on *Jacob Strong*, - - -	142	6	3
July	19	By D°. - on *Peter McNab*, - - -	113	6	8
		By D°. for one Month's Interest on D°. - - -		9	5
Ditto	21	By D°. for your Bill - on *James Sailor*, -	73	9	2
Ditto	31	By Balance due to me past to debit of your new Acco^{t}.		8	5
			656	7	7

31st December 1761.
by *A. B.*

Gottenburgh, his Acco^{t}. on Time.

March	1	By the following Remittances, in his Letter 19th *February*, *viz.*					
		His own Bill on *James Black*, pay^{le}. 19th *April*, -	N°. 1.	100			
		D°. on *John Trader*, pay^{le}. 22d *March*, - -	2.	103	6	8	
		D°. on *Peter Smuggler*, pay^{le}. 1st *April*, - -	3.	75	15		
		D°. on *Andrew Sailor*, pay^{le}. 10th D°. - - -	4.	47	6		
May	1	By the following Remittances, *per* his Letter 16th *April*, *viz.*					
		His own Bill on *Peter M^{c}Nab*, pay^{le}. 16th *June*, - -	N°. 5.	113	6	8	
		D°. on *James Sailor*, pay^{le}. 16th *July*, - -	6.	73	9	2	
		D°. on *Jacob Strong*, pay^{le}. 25th *May*, - -	7.	142	6	3	
		D°. on *John Thrifty*, pay^{le}. 24th *June*, - -	8.	239	7	4	
				894	17	1	

Contemptible his Acco: on Time.

In Nomine Domini: Amen.

Memorial, or Waſte-book, No. *A.*

Belonging to me, *A. B.* of *Greenſide*,

CONTAINING

The Inventory of my perſonal Eſtate, the Manner of my Farms being let out, together with my Tranſactions with my Tenants, commencing from the 1ſt *November* 1760.

Greenside, 1st November, 1768.

INVENTORY taken this Day of the perſonal Eſtate, belonging to me *A. B.* of *Greenſide*, conſiſting of Money, Effects, Debts and Land Rent, as under, *viz.*

I have in Gold, Silver, and Bank Notes by me, to the Extent of				325	6	8
I have in Houſhold Furniture, as *per* a particular Inventory lying by me, with the Valuations, to the Extent of				500	0	0
I have Rings, Jewels, and Plate, as *per* Inventory lying by me, to the Extent of				150	0	0
John Paywell owes me, *per* his Bill payᵗᵉ. 3/mᵒ. from this Date	£	126	0 0			
James Labourer owes me of Arrears of his Rent, converted into Money *per* Agreement, and for which I have his Bill payᵗᵉ. at *Whitſunday* next		35	17 0			
John Farmer owes me *per* Dᵒ.		24	8 0			
I have a Bill by me, accepted by *Peter Brewer*, for Victual ſold him, payᵗᵉ. at *Candlemas* next, for		83	15 0			
				270	0	0
I have a Bond granted by *David Freeborn* of *Bankhead*, which was due at *Martinmas* laſt, and is regiſtrated for 10000 Merks	£	555	11 1⅓			
There is due upon Dᵒ. Bond 8 Months Intereſt, at 5 *per Cr. per Annum*		18	10 4⅓			
				574	1	5⅙
I have a travelling Chaiſe, with Harneſs and Furniture, valued at				40	0	0
I have for my Labouring and Equipage, *viz.*						
6 Horſes, valued at 10 *l.* each,	£	60	0 0			
4 Dᵒ. at 7 *l.*		28	0 0			
1 Galloway at		4	0 0			
1 Horſe for my own riding, at		15	15 0			
				107	15	0
I have 5 Milk Cows, valued at		30	0 0			
4 Oxen for labouring, at 5 *l.*		20	0 0			
6 Young Cattle in my Parks, grazing for Family Uſe, at 4 *l.*		24	0 0			
				74	0	0
I have 60 Sheep, at 12 *ſ.*				36	0	0
I have in my Girnels and Lofts, *viz.*						
100 Bolls Oat Meal, at 10 *ſ.* 5 *d. per* Boll		52	1 8			
50 Bolls Wheat, at 15 *ſ.*		37	10 0			
100 Bolls Barley, at 11 *ſ.*		55	0 0			
150 Bolls Oats, and 50 Bolls of Peaſe, for my Horſes, at 8 *ſ.* 4 *d.*		83	6 8			
I have 3 Stacks of Hay, qᵗ. in all about 1800 Stone, at 4 *d. per* Stone,		30	0 0			
				257	18	4
I have a Land Eſtate, known by the name of *Greenſide*, conſiſting of eight Farm Rooms, paying of yearly Rent, as *per* particular Rental, in Corns, Kinds, and Money, *viz.*						
91 ½ Chalders Corn of different Kinds.						
100 Kain Hens.						
30 Capons.						
6 Hogs.						
And in Money				223	13 4	
				2558	14	9¼

Debts due by me are as under, *viz.*				
I owe to *Charles Butcher*, *per* Accot.	£	10	19	0
To *John Baker*, *per* D°.		7	14	0
An accepted Bill to *Andrew Tenent*, pay^le. 1st *April*,		30	0	0
I owe several Men and Women Servants their Wages, due at *Whitsunday* next,		53	10	0
				102 3

The Estate of *Greenside* is presently let out to the following Tenants, paying yearly, as under, *viz.*

James Labourer at pays 3 ½ Chalders of Wheat, 5 Chalders Oats, 1 Chalder Barley, 1 Chalder Pease, 10 Kain Hens, and in Money	£	25	0	0
John Farmer at pays 3 Chalders Wheat, 4 Chalders Oats, 3 Chalders Barley, 2 Chalders Pease, 12 Kain Hens, and in Money		30	0	0
Henry Plower at pays 2 Chalders Wheat, 5 Chalders Oats, 4 Chalders Barley, 12 Hens, and in Money		30	0	0
Robert Mason at pays 3 Chalders Wheat, 5 Chalders Oats, 4 Chalders Barley, 10 Hens, 6 Capons, and in Money		34	0	0
William White at pays 1 Chalder Wheat, 6 Chalders Oats, 3 Chalders Barley, 5 Chalders Pease, 12 Hens, 3 Hogs, and in Money		37	0	0
James Strong at pays 2 Chalders Wheat, 5 Chalders Oats, 3 Chalders Barley, 2 Chalders Pease, 12 Hens, 6 Capons, and in Money		15	13	4
Robert Sawers at pays 2 Chalders Wheat, 5 Chalders Oats, 4 Chalders Barley, 3 Chalders Pease, 12 Hens, 6 Capons, and in Money		25	0	0
John Miller at pays 2 Chalders Barley, 3 Chalders Oats, 12 Hens, 12 Capons, 3 Hogs, and in Money		27	0	0
				223 13 4

N. B. The above Money Rent is pay^le. at *Candlemas* and *Whitsunday* 1761, each of these Terms ½. The Victual pay^le. between *Christmas* 1760 and *Candlemas* 1761. The Kain pay^le. from *Candlemas* 1761 to *Easter*.

5th *January* 1761.

Received from the following Tenants, in Part of their Rents, *viz.*
From *James Labourer* 3½ Chalders Wheat.
From *John Farmer* 3 Chalders D°.
From *Henry Plower* 2 Chalders D°.

Ditto 12th.

Sold to *James Trader* 16½ Chalders Wheat, out of the Rents of *Greenside*, at 15 *s.* *per* Boll, being 8½ Chalders I had by me, and given him Precepts to receive 8 Chalders more from the following Tenants, *viz.*
Upon *Robert Mason* for 3 Chalders.
Upon *William White* for 1 Chalder.
Upon *James Strong* for 2 Chalders.
Upon *Robert Sawers* for 2 Chalders.

I have received in ready Money	£	98	0	0
The Remainder pay^le. in 6 Months, *per* D°. *Trader*'s accepted Bill		100	0	0
				198

Greenside, 15th January, 1761.

I have this Day agreed with *Peter Brewer* that he is to take all the Barley Rent of my Eſtate of *Greenſide*, being 24 Chalders, which the ſeveral Tenants are obliged to deliver to him betwixt and *Candlemas* next, under the Penalty of 20 *d. per* Boll, in caſe of failure, agreeable to a Contract betwixt us of this Date, he being obliged to pay me at the Rate of 11 *ſ. per* Boll, ½ at *Candlemas*, and the other Half 6 Months after, and I have given him my Precepts upon the following Tenants, *viz.*

Upon *James Labourer*	for 1 Chalder.		
Upon *John Farmer*	for 3 D°.		
Upon *Henry Plower*	for 4 D°.		
Upon *Robert Maſon*	for 4 D°.		
Upon *William White*	for 3 D°.		
Upon *James Strong*	for 3 D°.		
Upon *Robert Sawers*	for 4 D°.		
Upon *John Millar*	for 2 D°.		
	24 Chalders, at 11 *ſ. per* Boll, -	211	4

Paid of Charges at making the above Bargain, *viz.*

For writing the Contract - - - -	£	0	5	0	
For Drinking, *&c.* with D°. *Brewer* - - -		0	10	0	
					15

Ditto 20th.

Agreed with *James Trader* that he is to take 24 Chalders Oats, which I am to deliver to him againſt 1ſt *March*, at 8 *ſ.* 4 *d. per* Boll, and have received *per* Advance - - - - - £ 60 0 0

The Remainder to be paid 6/m°. after Delivery - 100 0 0

160

Paid Charges at making the above Bargain, *viz.*

For Drinking with *James Trader* - - -	£	0	5	0	
For writing the Contract - - - -		0	5	0	
					10

Ditto 25th.

This Day ſold for ready Money 10 Chalders of Peaſe, at 8 *ſ. per* Boll, and have given off my Precepts for the ſame to *William Hardie* upon the following Tenants, to be delivered upon Sight of the Precepts, *viz.*

Upon *William White*	for 5 Chalders
Upon *James Strong*	for 2 D°.
Upon *Robert Sawers*	for 3 D°.

10 Chalders, is 160 Bolls at 8 *ſ.* 64

February 2d.

Received from the ſeveral Tenants of my Eſtate of *Greenſide* ½ of their Money Rent, *per* Precepts, *viz.*

From *James Labourer*	£	12	10	0			
From *John Farmer*		15	0	0			
From *Henry Plower*		15	0	0			
From *Robert Maſon*		17	0	0			
From *William White*		18	10	0			
From *James Strong*		7	16	8			
From *Robert Sawers*		12	10	0			
From *John Miller*		13	10	0			
					111	16	8

Greenside, 3d February, 1761.

This Day received Payment of the following Bills, *viz.*
John Paywell's accepted Bill of 1st *November*, . . £ 126 0 0
Peter Brewer's Dº. for Victual sold him last Year, . 83 15 0
209 15

Ditto 4th.

This Day lent to Sir *John Improver*, upon his personal Bond of this Date, payle. at *Martinmas* next, bearing Interest from the Date, at 5 *per Ct.* 600

Ditto 15th.

Paid *Charles Butcher* in full of his Accot. *per* Discharge - £ 10 19 0
Paid *John Baker per* Dº. - . . . 7 14 0
18 13

March 1st.

I have this Day, in Performance of my Bargain made with *James Trader* the 20th *January* last, given him my Precepts for 24 Chalders of Oats, to be delivered to him by the following Tenants, *viz.*

From *James Labourer*	5 Chalders
From *John Farmer*	4 Dº.
From *Henry Plower*	5 Dº.
From *William White*	6 Dº.
From *Robert Sawers*	4 Dº.
	24 Chalders, is 384 Bolls, at 8 *s.* 4 *d.* 160

Received from the following Tenants, in Part of their Rents, *viz.*

From *James Labourer*	10 Kain Hens
From *Henry Plower*	6 Dº.
From *William White*	6 Dº.
From *John Miller*	10 Dº.
	32

The above 32 Hens are to be used in my Family, which I value at 8 *d.* each 1 1 4

Received from *Peter Brewer*, in Part of the Barley sold him 15th *January*, *per* my Receipt, 105 12

April 1st.

This Day retired my accepted Bill to the Order of *Andrew Tenant*, 30

Ditto 5th.

The following Tenants not having paid up their Victual Rents, and being willing to take their Hazard of disposing of it themselves, I have agreed to convert them into Money, and accordingly have taken their respective Bills payle. 3/mº. after this Date, *viz.*

James Labourer for	16 Bolls Pease,	at 8 *s.* 4 *d.* -	£ 6 13 4	
John Farmer for	32 Dº.	at Dº. -	13 6 8	
Robert Mason for	80 Dº. Oats,	at 8 *s.* 10 *d.* -	35 6 8	
James Strong for	80 Dº.	at Dº. -	35 6 8	
Robert Sawers for	16 Dº.	at Dº. -	7 1 4	
John Miller for	48 Dº.	at Dº. - -	21 4 0	
				118 18 8

Greenside, 6th April, 1761.

Received from the following Tenants, in Part of their Rents, *viz.*

From *John Farmer*	12 Kain Hens.			
From *Henry Plower*	6 D°.			
From *Robert Maſon*	10 D°.			
From *James Strong*	12 D°.			
From *Robert Sawers*	6 D°.			
	46			
The above 46 Hens are to be uſed in my Family, which I value at 8 *d.* each,			1	10 8

Ditto 12th.

Received from the following Tenants, in Part of their Rents, *viz.*

From *Robert Maſon*	6 Capons.			
From *John Miller*	12 Do.			
	18			
The above 18 Capons are to be uſed in my Family, which I value at 1 *ſ.* each,				18

May 20th.

I have this Day received from ſeveral Tenants, in full of their Money Rent, for Crop 1760, *viz.*

From *James Labourer, per* Diſcharge,		£ 12	10	0
From *John Farmer, per* Do.		15	0	0
From *Henry Plower, per* D°.		15	0	0
From *William White, per* D°.		18	10	0
From *Robert Sawers, per* D°.		12	10	0
			73	10

I have this Day received Payment of the two following Bills, *viz.*

James Labourer's Bill, dated 1ſt *November* laſt,		£ 35	17	0
John Farmer's D°.		24	8	0
			60	5

Ditto 22d.

I am juſt now informed by my Servant that the Horſe that was ſick laſt Night is dead of that Diſtemper, which was valued in my Inventory - 10

I have lent to *John Banker*, upon his Note, pay^le. one Day after Date, bearing Intereſt at 4 ½ *per Ct.* - - - - - - 300

Received from *David Freeborn* of *Bankhead* a Year's Intereſt of his Bond of 10000 Merks, for 8 Months, of which he was debited *per* Inventory, and muſt now be diſcharged - - - £ 18 10 4⅓

For the other four Months I muſt erect an Intereſt Acco^t. and have given my Diſcharge of Intereſt of Do. Bond preceeding 1ſt *March* laſt paſt, - - - - 9 5 2¼

27 15 6¾

Greenside, 15th July, 1761.

This Day received Payment of *James Trader's* accepted Bill, dated the 12th *January* last, for - - - . . . 100

August 20th.

Received from *Peter Brewer* in full of the Barley sold him the 15th *January* last, *per* my Discharge, ... 105 12

Ditto 21st.

This Day I have received Payment of the following Bills, which fell due the 5th ultmo. *viz.*

James Labourer's, dated 5th *April*, for - .	£ 6	13	4
John Farmer's Do.	13	6	8
Robert Mason's Do.	35	6	8
James Strong's Do.	35	6	8
		90	13 4

September 5th.

This Day received from *James Trader*, in full of the Oats sold him the 20th *January* last, *per* Discharge, ... 100

October 20th.

This Day my Servants have informed me that last Night 3 Sheep have been stolen out of my Park, and another is found dead, being strangled or killed, which 4 Sheep were valued at 12 *s.* each . . . 2 8

Ditto 28th.

Being now to balance my Books for this Year, I have examined the several Accots. relating to my Family Expences, and find there hath been laid out at sundry Times, since taking my Inventory, as *per* Cash Book - . . . . £ 168 15 0

For Wine, Spirits, and Fruit, *per* Do. . . .	67	3	0
For Public Burdens, and Minister's Stipend, *per* Do. .	78	14	0
For Chaise Tax, *per* Do. . . . -	2	0	0
For Garden Seeds and Tools	3	0	0
For Brane, Horse-shoeing and Drugs . . .	10	0	0
		320	12
Servants Wages paid at *Whitsunday*		329	12
40 Bolls of Wheat, at 15 *s.* - . . . £	30	0	0	53	10
80 Bolls of Meal, at 10 *s.* 5 *d.*	41	13	4	383	2
50 Bolls Barley malted, with Duty and Making, at 12 *s.* 6 *d.* .	31	5	0		
36 Sheep at 12 *s.*	21	12	0		
6 Young Cattle thro' the Year, and at Leadner, with Grasing, at 5 *l.* 10 *s.*	33	0	0		
Pigeons from the Pigeon-house	3	0	0		
104 Bolls Oats, for my own and Strangers Horses . .	43	6	8		
30 Bolls of pease for Do. at 8 *s.* 4 *d.* . . . ,	12	10	0		
1800 Stone of Hay at 4 *d.* . . . . ,	30	0	0		
		246	7
		629	9

At Greenside, 1st November 1760.

In Nomine Domini. Amen.

JOURNAL, No. *A.*

Belonging to me *A. B.* of *Greenside.*

CONTAINING

The Tranſactions with my ſeveral Tenants, in taking in their Rents, and otherways; with the proper Debitors and Creditors, commencing from 1ſt November 1760.

At Greenside, 1st November, 1760.

SUNDRIES Drs. to PERSONAL ESTATE 2558 *l.* 14 *s.* 9⅛ *d.* Value of all the Money, Effects, Debts, and annual Land Rent belonging to me *A. B.* of *Greenside*, *per* Inventory taken this Day, *viz.*

1.	CASH for the Gold, Silver and Bank Notes by me -			£	325	6 8
1.	HOUSHOLD FURNITURE, as *per* particular Inventory lying by me, with the Valuations, . - -				500	0 0
1.	DEAD STOCK for Rings, Jewels and Plate, as *per* particular Inventory lying by me, with the Valuations, .				150	0 0
1.	BILLS RECEIVABLE for the following Bills, *viz.*					
	John Paywell's, payle. 3/m°. from this Date,	£	126 0 0			
	James Labourer's, payle. at *Whitsunday*,		35 17 0			
	John Furmer's, payle. at D°. -		24 8 0			
	Peter Brewer's, payle. at *Candlemas*, -		83 15 0			
					270	0 0
1.	DAVID FREEBORN of *Bankhead* for his Bond, which was due at *Martinmas* last, and is registrated for 10000 Merks, -		555 11 1⅓			
	For 8 Months Interest on D°. at 5 *per Ct.*		18 10 4⅔			
					574	1 5⅚
2.	CHAISE AND HARNESS, *&c.* valued at - -				40	0 0
1 2.	HORSES valued as under, *viz.*					
	6 D°. at 10 *l.* each, - -	£	60 0 0			
	4 D°. at 7 *l.* - -		28 0 0			
	1 Galloway at - - - -		4 0 0			
	1 Horse for my own riding at - -		15 15 0			
					107	15 0
2.	HORNED CATTLE, valued as under, *viz.*					
	5 Milk Cows, valued together at -	£	30 0 0			
	4 Oxen at 5 *l.* - -		20 0 0			
	6 young Cattle at 4 *l.* - .		24 0 0			
					74	0 0
2.	SHEEP for 60 Head at 12 *s.* - - .				36	0 0
2.	CORN AND KINDS for					
	100 Bolls Oat Meal at 10 *s.* 5 *d.*	£	52 1 8			
	50 Bolls Wheat at 15 *s.* -		37 10 0			
	100 Bolls Barley at 11 *s.* -		55 0 0			
	150 Bolls of Oats, and 50 Bolls of Pease for my Horses at 8 *s.* 4 *d.* -		83 6 8			
	3 Stacks of Hay, qt. 1800 Stone at 4 *d. per* Stone, - - - -		30 0 0			
					257	18 4
2.	RENTAL of *Greenside*, consisting of eight Farms, paying of yearly Rent, *viz.*					
1.	91½ Chalders Corn of different Kinds.					
	100 Kain Hens.					
	30 Capons.					
	6 Hogs.					
	And in Money Rent - . - - -				223	13 4
					2558	14 9⅙

Greenside, 1st November, 1760.

	1.	PERSONAL ESTATE Dr. to SUNDRIES 102 *l.* 3 *s.* Value of the following Debts due by me, *viz.*					
	3.	To CHARLES BUTCHER *per* Acco^{t}. - -	£	10	19	0	
2	3.	To JOHN BAKER *per* D°.		7	14	0	
	3.	To ACCEPTED BILLS for my D°. to *Andrew Tenant*, payle. 1st *April*, - . - .		30	0	0	
	3.	To SERVANTS WAGES due at *Whitsunday*, - -		53	10	0	
							102 3
		SUNDRIES Drs. to RENTAL of *Greenside*, Value of the yearly Rent of D°. Estate, both in Money and Kinds, as presently let out to the following Tenants, *viz.*					
	3.	JAMES LABOURER for 3 ½ Chalders Wheat, 5 Chalders Oats, 1 Chalder Barley, 1 Chalder Peaſe, 10 Hens, and in Money	£	25	0	0	
	3.	JOHN FARMER for 3 Chalders Wheat, 4 Chalders Oats, 3 Chalders Barley, 2 Chalders Peaſe, 12 Hens, and in Money		30	0	0	
	4.	HENRY PLOWER for 2 Chalders Wheat, 5 Chalders Oats, 4 Chalders Barley, 12 Hens, and in Money -		30	0	0	
3	4.	ROBERT MASON for 3 Chalders Wheat, 5 Chalders Oats, 4 Chalders Barley, 10 Hens, 6 Capons, and in Money		34	0	0	
	4.	WILLIAM WHITE for 1 Chalder Wheat, 6 Chalders Oats, 3 Chalders Barley, 5 Chalders Peaſe, 12 Hens, 3 Hogs, and in Money - - . -		37	0	0	
	4.	JAMES STRONG for 2 Chalders Wheat, 5 Chalders Oats, 3 Chalders Barley, 2 Chalders Peaſe, 12 Hens, 6 Capons, and in Money - - - - .		15	13	4	
	5.	ROBERT SAWERS for 2 Chalders Wheat, 5 Chalders Oats, 4 Chalders Barley, 3 Chalders Peaſe, 12 Hens, 6 Capons, and in Money - - - -		25	0	0	
	5.	JOHN MILLER for 2 Chalders Barley, 3 Chalders Oats,					
	2.	20 Hens, 12 Capons, 3 Hogs, and in Money -		27	0	0	
							223 13 4

January 5th 1761.

	2.	CORN AND KINDS Dr. to SUNDRIES, received from the following Tenants in Part of their Rents, *viz.*	
4	3.	To JAMES LABOURER for 3 ½ Chalders Wheat.	
	3.	To JOHN FARMER for 3 Chalders D°.	
	4.	To HENRY PLOWER for 2 Chalders D°.	
			8 ½ Chalders.

Ditto 12th.

	2.	CORN AND KINDS Dr. to SUNDRIES for 8 Chalders Wheat, for which I have given off my Precepts to *James Trader* to receive from the following Tenants, *viz.*		
5	4.	To ROBERT MASON	for	3 Chalders.
	4.	To WILLIAM WHITE	for	1 D°.
	4.	To JAMES STRONG	for	2 D°.
	5.	To ROBERT SAWERS	for	2 D°.
				8 Chalders.

Greenside, 12th January, 1761.

SUNDRIES Drs. to CORN AND KINDS 198 *l.* Value of the above 16 ½ Chalders Wheat sold to *James Trader* at 15 *s. per* Boll, *viz.*

6 1. CASH received *per* Advance, - . . . £ 98 0 0
1. BILLS RECEIVABLE for D°. *Trader*'s accepted Bill, pay^le.
2. in 6/m°. hence, ... 100 0 0
198.

Ditto 15th.

2 CORN AND KINDS Dr. to SUNDRIES, Value of 24 Chalders of Barley, which I have agreed with *Peter Brewer* he is to take at the Rate of 11 *s. per* Boll, and have given him Precepts on the following Tenants, to deliver it betwixt and *Candlemas* next, under the Penalty of 20 *d. per* Boll in case of Failure, *viz.*

3. To JAMES LABOURER for 1 Chalder.
7 3. To JOHN FARMER for 3 D°.
3. To HENRY PLOWER for 4 D°.
4. To ROBERT MASON for 4 D°.
4. To WILLIAM WHITE for 3 D°.
4. To JAMES STRONG for 3 D°.
4. To ROBERT SAWERS for 4 D°.
5. To JOHN MILLER for 2 D°.

24 Chalders.

5. / 2. PETER BREWER Dr. to CORN AND KINDS 211 *l.* 4 *s.* Value of the above 24 Chalders of Barley, which he is obliged to take, as *per* a Contract
8 betwixt us of this Date, at 11 *s. per* Boll, ½ to be paid at *Candlemas*, and the other ½ 6 Months after, 211 4

5. / 1. INCIDENT CHARGES Dr. to CASH 15 *s.* for Expences at making the above Bargain, *viz.*
9 For writing the Contract . . . . £ 0 5 0
For drinking, *&c.* with D°. *Brewer*, . . 0 10 0
15

Ditto 20th.

SUNDRIES Drs. to CONTRACTS OF DELIVERY 160 *l.* Value of 24 Chalders of Oats, which I have engaged to deliver to *James Trader* against the 1st *March* next, at 8 *s.* 4 *d. per* Boll, *viz.*

10 1. CASH RECEIVED *per* Advance . . . . £ 60 0 0
5. / 5. JAMES TRADER for the Remainder, to be paid 6 Months after Delivery, . . . - 100 0 0
160

5. / 1. INCIDENT CHARGES Dr. to CASH 10 *s.* for Expences at making the above Bargain, *viz.*
11 For writing the Contract . . . . £ 0 5 0
For Drink with D°. *Trader* 0 5 0
10

2. CORN AND KINDS Dr. to SUNDRIES for 10 Chalders of Peaſe, ſold to *William Hardie*, to whom I have given off Precepts for the ſame upon the following Tenants, to be delivered upon Sight, *viz.*

12 4. To WILLIAM WHITE for 5 Chalders.
4. To JAMES STRONG for 2 Do.
5. To ROBERT SAWERS for 3 Do.

10 Chalders.

---

13 1/2. CASH Dr. to CORN AND KINDS 64 *l.* Value of the above 10 Chalders of Peaſe ſold at 8 *ſ. per* Boll, ... 64

Febry. 2d.

1. CASH Dr. to SUNDRIES 111 *l.* 16 *ſ.* 8 *d.* Value of the ½ Year's Money Rent of my Eſtate, received from the following Tenants, *per* my Receipts, *viz.*

3.	To JAMES LABOURER	- - - -	£	12 10 0	
3.	To JOHN FARMER	- - - - -		15 0 0	
4.	To HENRY PLOWER	- - - -		15 0 0	
14 4.	To ROBERT MASON	- - - - . .		17 0 0	
4.	To WILLIAM WHITE	- - - .		18 10 0	
4.	To JAMES STRONG	. - - - .		7 16 8	
5.	To ROBERT SAWERS	- - - -		12 10 0	
5.	To JOHN MILLER	- - . - -		13 10 0	
					111 16 8

Ditto 3d.

1. CASH Dr. to BILLS RECEIVABLE 209 *l.* 15 *ſ.* Value of the two following Bills, which I have received Payment of this Day, *viz.*

15 1.	*John Paywell*'s accepted Bill of 1ſt *November* -	£	126 0 0		
	Peter Brewer's Do. for Barley ſold him laſt Year -		83 15 0		
					209 15

Ditto 4th.

6. 1. Sir JOHN IMPROVER Dr. to CASH 600 *l.* lent him upon his Perſonal Bond 16 of this Date, payle. at *Martinmas* next, bearing Intereſt from the Date, at 5 *per Ct. per Annum* - - - - - 600

Ditto 15th.

SUNDRIES Drs. to CASH 18 *l.* 13 *ſ.* paid the following Perſons, *per* their Diſcharges, *viz.*

17 3.	CHARLES BUTCHER in full of his Accot. -	£	10 19 0		
3.	JOHN BAKER Do. - - - - -		7 14 0		
1.					18 13

	2.	CORN AND KINDS Dr. to SUNDRIES for 24 Chalders of Oats, for which I have given *James Trader* my Precepts upon the following Tenants, in performance of a Bargain made with him the 20th *January* last, *viz.*				
18	3.	To JAMES LABOURER for 5 Chalders.				
	3.	To JOHN FARMER for 4 D°.				
	4.	To HENRY PLOWER for 5 D°.				
	4.	To WILLIAM WHITE for 6 D°.				
	5.	To ROBERT SAWERS for 4 D°.				
		24 Chalders.				
	5.	CONTRACTS OF DELIVERY Dr. to CORN AND KINDS 160 *l.* Value of				
19	2.	the above 24 Chalders of Oats, make 384 Bolls, sold 20th *January* last, at 8 *s.* 4 *d. per* Boll, - - - - -				160
	2.	CORN AND KINDS Dr. to SUNDRIES for 32 Kain Hens, received from the following Tenants in Part of their Rents, *viz.*				
	3.	To JAMES LABOURER for 10 Hens.				
20	4.	To HENRY PLOWER for 6 D°.				
	4.	To WILLIAM WHITE for 6 D°.				
	5.	To JOHN MILLER for 10 D°.				
		32				
21	6.	FAMILY EXPENCES Dr. to CORN AND KINDS 1 *l.* 1 *s.* 4 *d.* Value of				
	2.	the above 32 Hens, used in my Family, which I value at 8 *d.* each,				1 1 4
22	1.	CASH Dr. to PETER BREWER 105 *l.* 12 *s.* received from him in part of				
	5.	the Barley sold him the 15th *January* last, *per* my Receipt, -				105 12
		April 1st.				
23	3.	ACCEPTED BILLS Dr. to CASH 30 *l.* Value of my D°. to the Order of				
	1.	*Andrew Tenant* retired, - - - -				30
		Ditto 5th.				
	2.	CORN AND KINDS Dr. to SUNDRIES for the following Victual Rents converted into Money *per* Agreement, and taken the respective Tenants Bills payle. 3/m°. after Date, *viz.*				
24	3.	To JAMES LABOURER for 16 Bolls Peafe	at 8 *s.* 4 *d.* -	£ 6 13 4		
	3.	To JOHN FARMER for 32 D°.	at D°. -	13 6 8		
	4.	To ROBERT MASON for 80 D°. Oats	at 8 *s.* 10 *d.*	35 6 8		
	4.	To JAMES STRONG for 80 D°.	at D°. -	35 6 8		
	5.	To ROBERT SAWERS for 16 D°.	at D°. -	7 1 4		
	5.	To JOHN MILLER for 48 D°.	at D°. -	21 4 0		
					118	18 8
25	1.	BILLS RECEIVABLE Dr. to CORN AND KINDS 118 *l.* 18 *s.* 8 *d.* Value				
	2.	of the above Victual, now converted into Bills as above, -			118	18 8

	2.	CORN AND KINDS Drs. to SUNDRIES for 46 Kain Hens, received from the following Tenants in part of their Rents, *viz.*			
26	3.	To JOHN FARMER for 12 Hens			
	4.	To HENRY PLOWER for 6 Dº.			
	4.	To ROBERT MASON for 10 Dº.			
	4.	To JAMES STRONG for 12 Dº.			
	5.	To ROBERT SAWERS for 6 Dº.			
		46 Hens.			
27	6. 2.	FAMILY EXPENCES Dr. to CORN AND KINDS 1 *l.* 10 *s.* 8 *d.* Value of the above 46 Hens, to be used in my Family, and valued at 8 *d.* each,		1 10	8
		Ditto 12th.			
	2.	CORN AND KINDS Dr. to SUNDRIES for 18 Capons received from the following Tenants in part of their Rents, *viz.*			
28	4.	To ROBERT MASON for 6 Capons.			
	5.	To JOHN MILLER for 12 Dº.			
		18			
29	6. 2.	FAMILY EXPENCES Dr. to CORN AND KINDS 18 *s.* Value of the above 18 Capons to be used in my Family, and valued at 1 *s.* each, -			18
		May 20th.			
	1.	CASH Dr. to SUNDRIES 73 *l.* 10 *s.* received from the following Tenants in full of their Money Rent, *per* my Discharges, *viz.*			
	3.	To JAMES LABOURER - - - -	£ 12 10 0		
30	3.	To JOHN FARMER - - - - -	15 0 0		
	4.	To HENRY PLOWER - - - -	15 0 0		
	4.	To WILLIAM WHITE - - - -	18 10 0		
	5.	To ROBERT SAWERS - - - -	12 10 0		
				73	10
		Ditto 20th.			
	1. 1.	CASH Dr. to BILLS RECEIVABLE 60 *l.* 5 *s.* Value of the two following Bills received Payt. of this Day, *viz.*			
31		*James Labourer*'s Bill, dated 1st *November* last, -	£ 35 17 0		
		John Farmer's Dº. - - - -	24 8 0		
				60	5
		Ditto 22d.			
32	6. 2.	PROFIT AND LOSS Dr. to HORSES 10 *l.* Value of a Horse that was sick last Night, and I am just now advised by my Servants is dead of the Distemper,		10	
33	6. 1.	JOHN BANKER Dr. to CASH 300 *l.* lent him upon his Note, payle. one Day after Date, bearing Interest at 4 ½ *per Ct. per Ann.* - -		300	

Greenside, 22d May, 1761.

	I.	CASH Dr. to SUNDRIES 27 *l.* 15 *s.* 6¾ *viz.*						
	I.	To DAVID FREEBORN of *Bankhead* for 8 Months Intereſt of his Bond of						
		10000 Merks, for which he was debited *per* Inventory,	£	18	10	4⅓		
34	6.	To INTEREST ACCOT. for 4/m°. more, due the 1ſt of						
		March laſt, to which Period I have given a Diſcharge,		9	5	2¼		
							27	15 6¾
		July 15th.						
	I.	CASH Dr. to BILLS RECEIVABLE 100 *l.* Value of *James Trader*'s accep-						
35	I.	ted Bill, dated 12th *January* laſt, which I have this Day got Payment of,					100	
		Auguſt 20th.						
36	I.	CASH Dr. to PETER BREWER 105 *l.* 12 *s.* received from him in full of						
	5.	the Barley ſold him the 15th *January* laſt, *per* my Diſcharge, -					105	12
		Ditto 21ſt.						
	I.	CASH Dr. to BILLS RECEIVABLE 90 *l.* 13 *s.* 4 *d.* Value of the following						
	I.	Bills, which fell due the 5th ult°. but only paid this Day, *viz.*						
37		*John Labourer*'s, dated 5th *April*, for - -	£	6	13	4		
		John Farmer's Do. - - - -		13	6	8		
		Robert Maſon's Do. - - - -		35	6	8		
		James Strong's Do. - - - - -		35	6	8		
							90	13 4
		Septemr. 5th.						
	I.	CASH Dr. to JAMES TRADER 100 *l.* received in full of the Oats ſold him						
38	5.	the 20th *January* laſt, - - - - -					100	
		October 20th.						
	6.	PROFIT AND LOSS Dr to SHEEP 2 *l.* 8 *s.* Value of 4 D°. loſt, my Ser-						
39	2.	vants having informed me that three are ſtolen out of my Park, and one						
		is found dead, which Sheep I valued at 12 *s.* each - - -					2	8
	3.	SERVANTS WAGES Dr. to CASH 53 *l.* 10 *s.* Value of ſeveral Wages due to						
40	I.	Servants at *Whitſunday* laſt, as entered in my Inventory, and were paid						
		in due Time, but only brought in now from my Caſh Book, -					53	10
		Ditto 28th.						
	6.	FAMILY EXPENCES Dr. to CASH 329 *l.* 12 *s.* Value of the following						
	I.	Articles laid out upon my Family ſince taking my Inventory, which I						
		have now collected from my Caſh Book, in order to balance my Books						
		for this Year, *viz.*						
41		For ſundry Payments made for different Things for the Uſe of my Family,						
		amounting to - - - -	£	168	15	0		
		For Wine, Spirits and Fruit - -		67	3	0		
		For Publick Burdens and Miniſter's Stipend - -		78	14	0		
		For Chaiſe Tax - - - - -		2	0	0		
		For Garden Seeds and Tools - - - -		3	0	0		
		For Horſe-ſhoeing, Brawn and Drugs - - -		10	0	0		
							329	12

Greenside, 28th October, 1761.

42	6.	FAMILY EXPENCES Dr. to SUNDRIES, Value of the following Corn, Cattle, &c. used in my Family, as *per* the several Accots. taken in from my Steward, and other Servants, since last Inventory, *viz.*								
	2.	To CORN AND KINDS for								
		40 Bolls of Wheat at 15 *s.* - -		£	30	0	0			
		80 Bolls of Meal at 10 *s.* 5 *d.* -			41	13	4			
		50 Bolls Barley, malted, with Duty and making, at 12 *s.* 6 *d.* - - -			31	5	0			
		104 Bolls of Oats, for my own and Strangers Horses, at 8 *s.* 4 *d.* - -			43	6	8			
		30 Bolls of Peaſe for Dº. at 8 *s.* 4 *d.* -			12	10	0			
		1800 Stone of Hay at 4 *d.* - -			30	0	0			
								£	188	15 0
	2.	To SHEEP for 36 Dº. at 12 *s.* - - -							21	12 0
	2.	To HORNED CATTLE for 6 young Cattle thro' the Year, and at Laidner, with Graſſing, at 5 *l.* 10 *s.* -							33	0 0
	6.	To PIDGEON HOUSE for it's Produce - - -							3	0 0
										246 7

INDEX.

To be bound in immediately before the Leger for the Eſtate of Greenſide, marked A 9.

B.

	Fol.
Bills Receivable	1
Charles Butcher	3
John Baker	3
Accepted Bills	3
Peter Brewer	5
John Banker	6
Balance	7

C.

	Fol.
Cash	1
Chaise and Harnels	2
Horned Cattle	2
Corn and Kinds	2
Incident Charges	5
Contracts of Delivery	5

E.

	Fol.
Perſonal Eſtate of *Greenſide*	1
Family Expences	6

F.

	Fol.
Houſhold Furniture	1
David Freeborn of *Bankhead*	1
John Farmer	3

H.

	Fol.
Horſes	2

I.

	Fol.
Sir *John Improver*	6
Intereſt Accot.	6

L.

	Fol.
James Labourer	3

M.

	Fol.
Robert Maſon	4
John Miller	5

P.

	Fol.
Henry Plower	4
Profit & Loſs	6
Pigeon Houſe	6

R.

	Fol.
Rental of *Greenſide*	2

S.

	Fol.
Dead Stock	1
Sheep	2
James Strong	4
Robert Sawers	5

T.

	Fol.
James Trader	5

W.

	Fol.
Servants Wages	3
William White	4

L E G E R,

Belonging to me *A. B.* of *Greenside*,

CONTAINING

All the Dr. and Cr. concerned in my Eſtate, commencing the 1ſt November, 1761.

Personal Estate of Greenside

				Dr.		
1760.						
2 Nover.	1	To Sundries		102	3	
1761.						
October	29	To Profit & Loss spent this Year	6	571	16	9¼
		To Balance for my neat Personal Estate	7	2644	2	8¾
				3318	2	5½

Cash

1 Nover.	1	To Personal Estate	1	325	6	8
1761.						
6 January	12	To Corn and Kinds	2	98		
10 ———	20	To Contracts of Delivery	5	60		
13 ———	25	To Corn and Kinds	2	64		
14 Febry.	2	To Sundries		111	16	8
15 ———	3	To Bills Receivable	1	209	15	
22 March	1	To *Peter Brewer*	5	105	12	
30 May	20	To Sundries		73	10	
31 Dº.		To Bills Receivable	1	60	5	
34 ———	22	To Sundries		27	15	6¼
35 July	15	To Bills Receivable	1	100		
36 August	20	To *Peter Brewer*	5	105	12	
37 ———	21	To Bills Receivable	1	90	13	4
38 Septer.	5	To *James Trader*	5	100		
				1532	6	2¼

Houshold Furniture

1 Nover.	1	To Personal Estate	1	500		

Dead Stock

1 Nover.	1	To Personal Estate	1	150		

Bills Receivable

1 Nover.	1	To Personal Estate	1	270		
1761.						
6 January	12	To Corn and Kinds	2	100		
25 April	5	To Dº.	2	118	18	8
				488	18	8

David Freeborn of Bankhead

1 Nover.	1	To Personal Estate	1	574	1	5½
				574	1	5½

			Per Contra		**Cr.**			
1	Nover. 1761.	1	By Sundries			2558	14	9½
	October	29	By Corn and Kinds disposed of out of Crop 1760		2	759	7	8
						3318	2	5½
			Per Contra					
9	January	15	By incident Charges		5		15	
11	———	20	By Dº.		5		10	
16	Febry.	4	By Sir *John Improver*		6	600		
17	———	15	By Sundries			18	13	
23	April	1	By Accepted Bills		3	30		
33	May	22	By *John Banker*		6	300		
40	October	20	By Servants Wages		3	53	10	
41	———	28	By Family Expences		6	329	12	
			By Balance on Hand		7	199	6	2¾
						1532	6	2¾
			Per Contra					
	October	29	By Balance		7	500		
			Per Contra					
	October	29	By Balance		7	150		
			Per Contra					
15	Febry. 1761.	3	By Cash		1	209	15	
31	May	20	By Dº.		1	60	5	
35	July	15	By Dº.		1	100		
37	August	21	By Dº.		1	90	13	4
	October	29	By Balance lying by me		7	28	5	4
						488	18	8
			Per Contra					
34	May	22	By Cash		1	18	10	4⅗
	October	24	By Balance due to me		7	555	11	1⅕
						574	1	5½

Chaise and Harness

				Dr.		
1 Novr.	1	To Personal Estate - - - -	1	40		

Horses

			Heads.			
1 Novr.	1	To Personal Estate	12	1	107	15
			12		107	15

Horned Cattle

			Young Cattle.	Cows.	Oxen.			
1 Novr.	1	To Personal Estate . .	6	5	4	1	74	
		To Profit & Loss . .				6	9	
			6	5	4		83	

Sheep

			Heads			
1 Novr.	1	To Personal Estate . . .	60	1	36	
			60		36	

Corn and Kinds

			Meal. Bolls.	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Pease. Bolls.	Hay. Stones.	Hens.	Capons.	Hogs			
1 Novr. 1761.	1	To Personal Estate	100	50	150	100	50	1800				1	257	18 4
4 January	5	To Sundries		136										
5 ——	12	To Dº.		128										
7 ——	15	To Dº.				384								
12 ——	25	To Dº.					160							
18 March	1	To Dº.			384				32					
20 ——		To Dº.												
24 April	5	To Dº.			224		48							
26 ——	6	To Dº.							46					
28 ——	12	To Dº.								18				
		To Personal Estate for Proceeds of what is sold										1	759	7 8
			100	314	758	484	258	1800	78	18			1017	6

Rental of Greenside

			Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Peas. Bolls.	Hens.	Capons.	Hogs.			
1 Novr.	1	To Personal Estate	264	608	384	208	100	30	6	1	223	13 4

Per Contra Cr.

October	29	By Balance	7	40	

Per Contra

			Heads.				
32 May	22	By Profit & Loss for one dead	1	6	10		
October	29	By Balance on Hand	11	7	97	15	
			12		107	15	

Per Contra

			Young Cattle.	Cows.	Oxen.				
42 October	28	By Family Expences	6			6	33		
	29	By Balance on Hand		5	4	7	50		
			6	5	4		83		

Per Contra

			Heads.				
39 October	20	By Profit & Loss	4	6	2	8	
42 ———	28	By Family Expences	36	6	21	12	
———	29	By Balance on Hand	20	7	12		
			60		36		

Per Con.ª

1761.			Meal. Bolls.	Wheat Bolls.	Oats. Bolls.	Barley Bolls.	Peafe. Bolls.	Hay. Stones.	Hens.	Capons.	Hogs.				
6 January	12	By Sundries		264								1	98		
8 ———	15	By *Peter Brewer*				384						5	211	4	
13 ———	25	By Cash					160					1	64		
19 March	1	By Contracts of Delivery			384							5	160		
21 Dº.		By Family Expences							32			6	1	1	4
25 April	5	By Bills Receivable			224		48					1	118	18	8
27 ———	6	By Family Expences							46			6	1	10	8
29 ———	12	By Dº.								18		6		18	
42 October	28	By Family Expences	80	40	104	50	30	1800				6	188	15	
		By Balance on Hand	20	10	46	50	20					7	72	18	4
			100	314	758	484	258	1800	78	18			1017	6	

Per Contra

			Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Peas. Bolls.	Hens.	Capons.	Hogs.			
3 Novr.	1	By Sundry Tenants	264	608	384	208	100	30	6		223	13 4

	1761.		**Charles Butcher**									Dr.	
17	Febry.	15	To Cash								1	10	19
			John Baker										
17	Febry.	15	To Cash								1	7	14
			Accepted Bills										
23	April	1	To Cash								1	30	
			Servants Wages										
40	October	20	To Cash								1	53	10
			James Labourer	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Peafe. Bolls.	Hens.					
3	Nover.	1	To Rental of *Greenside*	56	8	16	16	10			2	25	
				56	80	16	16	10				25	
			John Farmer	Wheat Bolls.	Oats. Bolls.	Barley. Bolls.	Peafe. Bolls.	Hens.					
3	Nover.	1	To Rental of *Greenside*	48	64	48	32	12			2	30	
				48	64	48	32	12				30	

Per Contra

				Cr.		
2 Novr.	1	By Personal Estate	1	10	19	—

Per Contra

				Cr.		
2 Novr.	1	By Personal Estate	1	7	14	—

Per Contra

				Cr.		
2 Novr.	1	By Personal Estate	1	30	—	—

Per Contra

				Cr.		
2 Novr.	1	By Personal Estate	1	53	10	—

Per Contra

1761.			Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Pease. Bolls.	Hens.	Cr.			
4 January	5	By Corn and Kinds	56					2			
7	15	By Dº.			16			2			
14 Febry.	2	By Cash						2			
18 March	1	By Corn and Kinds		80				1		12	10
20 Dº.		By Dº.						2			
24 April	5	By Dº.					10	2			
30 May	20	By Cash				16		2			
								1		12	10
			56	80	16	16	10			25	

Per Contra

1761.			Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Pease. Bolls.	Hens.	Cr.			
4 January	5	By Corn and Kinds	48					2			
7	15	By Dº.			48			2			
14 Febry.	2	By Cash						1		15	
18 March	1	By Corn and Kinds		64				2			
24 April	5	By Dº.				32		2			
26	6	By Dº.					12	2			
30 May	20	By Cash						1		15	
			48	64	48	32	12			30	

Henry Plower

			Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Hens.		Dr.		
3 Nover.	1	To Rental of *Greenside*	32	80	64	12	2	30		
			32	80	64	12		30		

Robert Mason

			Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Hens.	Capons.			
3 Nover.	1	To Rental of *Greenside*	48	80	64	10	6	2	34	
			48	80	64	10	6		34	

William White

			Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Peafe. Bolls.	Hens.	Hogs.			
3 Nover.	1	To Rental of *Greenside*	16	96	48	80	12	3	2	37	
			16	96	48	80	12	3		37	

James Strong

			Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Peafe. Bolls.	Hens.	Capons.				
3 Nover.	1	To Rental of *Greenside*	32	80	48	32	12	6	2	15	13	4
			32	80	48	32	12	6		15	13	4

1761.		Per Contra	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Hens.		Cr.		
4 January	5	By Corn and Kinds	32				2			
7	15	By Dº.			64		2			
14 Febry.	2	By Cash					1	15		
18 March	1	By Corn and Kinds		80			2			
20 Dº.		By Dº.				6	2			
26 April	6	By Dº.				6	2			
30 May	20	By Cash					1	15		
			32	80	64	12		30		

1761.		Per Contra	Wheat Bolls.	Oats. Bolls.	Barley. Bolls.	Hens.	Capons.			
5 January	12	By Corn and Kinds	48					2		
7	15	By Dº.			64			2		
14 Febry.	2	By Cash						1	17	
24 April	5	By Corn and Kinds		80				2		
26	6	By Dº.				10		2		
28	12	By Dº.					6	2		
October	29	By Balance due in Money						7	17	
			48	80	64	10	6		34	

1761.		Per Contra	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Peafe. Bolls.	Hens.	Hogs.			
5 January	12	By Corn and Kinds	16						2		
7	15	By Dº.			48				2		
12	25	By Dº.				80			2		
14 Febry.	2	By Cash							1	18	10
18 March	1	By Corn and Kinds		96					2		
20 Dº.		By Dº.					6		2		
30 May	20	By Cash							1	18	10
October	29	By Balance not paid					6	3	7		
			16	96	48	80	12	3		37	

1761.		Per Contra	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Peafe. Bolls.	Hens.	Capons.				
5 January	12	By Corn and Kinds	32						2			
7	15	By Dº.			48				2			
12	25	By Dº.				32			2			
14 Febry.	2	By Cash							1	7	16	8
24 April	5	By Corn and Kinds		80					2			
26	6	By Dº.					12		2			
October	29	By Balance unpaid						6	7	7	16	8
			32	80	48	32	12	6		15	13	4

Robert Sawers

				Wheat. Bolls.	Oats. Bolls	Barley. Bolls.	Peafe. Bolls.	Hens.	Capons.		Dr.	
3	Nover.	1	To Rental of *Greenside*	32	80	64	48	12	6	2	25	
				32	80	64	48	12	6		25	

John Millar

				Barley. Bolls.	Oats. Bolls.	Hens.	Capons.	Hogs.			
3	Nover.	1	To Rental of *Greenside*	32	48	20	12	3	2	27	
				3 2	48	20	12	3		27	

James Trader

	1761.								
10	January	20	To Contracts of Delivery				5	100	

Incident Charges

	1761.					
9	January	15	To Cash	1		15
11		20	To Do.	1		10
					1	5

Peter Brewar

	1761.					
8	January	15	To Corn and Kinds	2	211	4
					211	4

Contracts of Delivery

	1761.					
19	March	1	To Corn and Kinds	2	160	

1761.		Per Contra	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Peafe. Bolls.	Hens.	Capons.		Cr.	
5 January	12	By Corn and Kinds	32						2		
7 ———	15	By Do.			64				2		
12 ———	25	By Do.				48			2		
14 Febry.	2	By Cafh							1	12	10
18 March	1	By Corn and Kinds		64					2		
24 April	5	By Do.		16					2		
26 ———	6	By Do.					6		2		
30 May	20	By Cafh							1	12	10
October	29	By Balance not paid					6	6	7		
			32	80	64	48	12	6		25	

1761.		Per Contra	Barley. Bolls.	Oats. Bolls.	Hens.	Capons.	Hogs.			
7 January	15	By Corn and Kinds	32					2		
14 Febry.	2	By Cafh						1	13	10
20 March	1	By Corn and Kinds			10			2		
24 April	5	By Do.		48				2		
28 ———	12	By Do.				12		2		
October	29	By Balance not paid			10		3	7	13	10
			32	48	20	12	3		27	

		Per Contra			
38 Septer.	5	By Cafh	1	100	

		Per Contra			
October	29	By Profit & Loſs	6	1	5
				1	5

1761.		Per Contra			
22 March	1	By Cafh	1	105	12
36 Auguſt	20	By Do.	1	105	12
				211	4

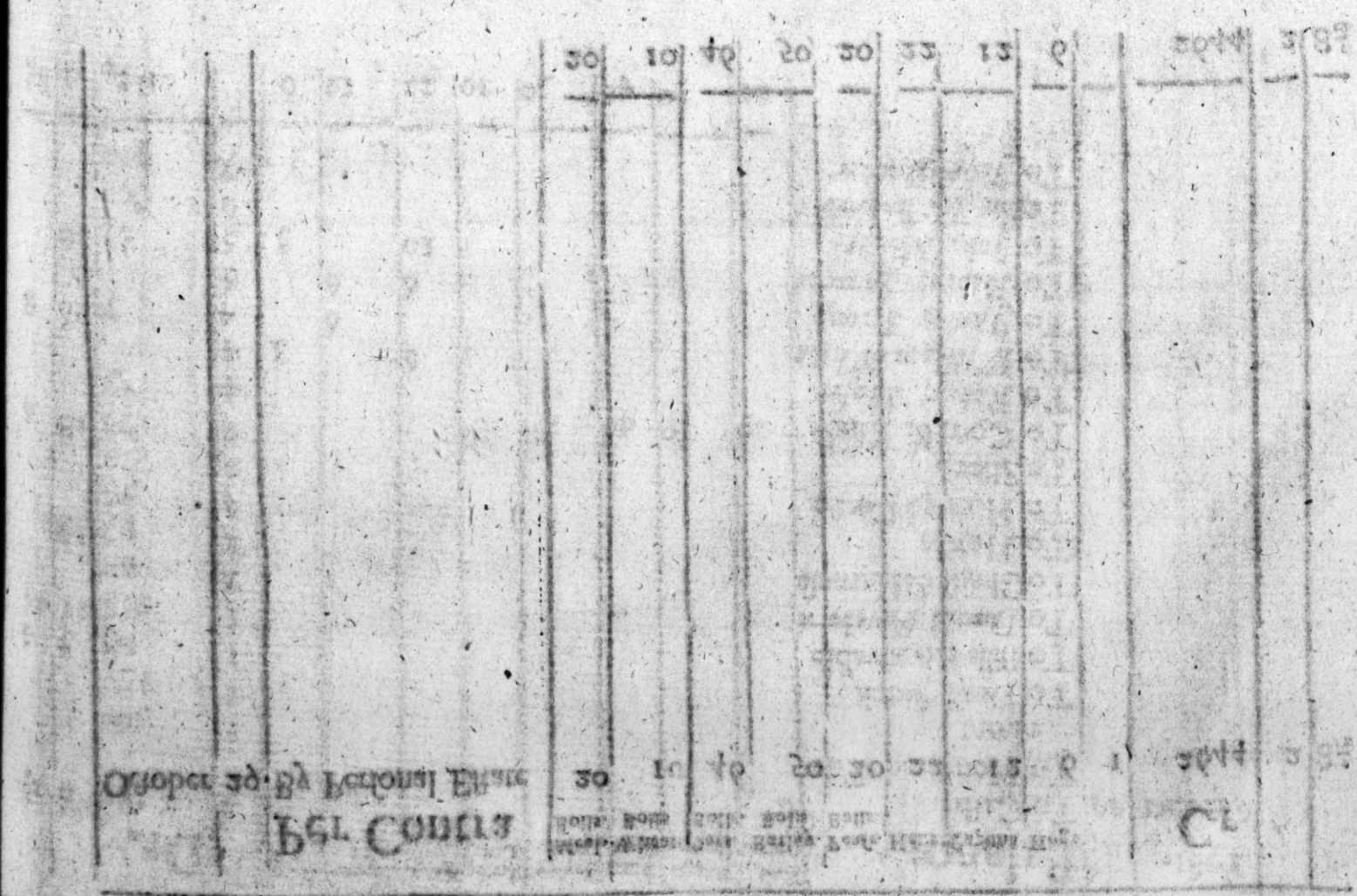
1761.		Per Contra			
10 January	20	By Sundries		160	

	1761.				Dr.		
			Sir John Improver				
16	Febry.	4	To Cash	1	600		
			Family Expences				
21	March	1	To Corn and Kinds	2	1	1	4
27	April	6	To Dº.	2	1	10	8
29	———	12	To Dº.	2		18	
41	October	28	To Cash	1	329	12	
42	———		To Sundries		246	7	
				1	579	9	
			Profit & Loss				
32	May	22	To Horses	2	10		
93	October	20	To Sheep	2	2	8	
	———	29	To Incident Charges	5	1	5	
			To Family Expences	6	579	9	
					593	2	
			John Banker				
33	May	22	To Cash	1	300		
			Interest Accoᵗ.				
	October	29	To Profit & Loss	6	9	5	2½ 34
			Pigeon House				
	October	29	To Profit & Loss	6	3		42

		Per Contra				**Cr.**		
October	29	By Balance			7	600		
		Per Contra						
October	29	By Profit & Loss			6	579	9	
						579	9	
		Per Contra						
October	29	By Horned Cattle			2	9		
		By Interest Accot.			6	9	5	2¼
		By Pigeon-house			6	3		
		By Personal Estate for this Year's Expence in living			1	571	16	9¾
						593	2	
		Per Contra						
October	29	By Balance			7	300		
		Per Contra						
34 May	22	By Cash			1	9	5	2¼
		Per Contra						
42 October	28	By Family Expences			6	3		

1761.		Balance	Meal. Bolls.	Wheat Bolls.	Oats. Bolls.	Barley. Bells.	Peafe. Bolls.	Hens.	Capons.	Hogs		Dr.		
October	29	To Cash									1	199	6	2¼
		To Houſhold Furniture									1	500		
		To Dead Stock									1	150		
		To Bills Receivable									1	28	5	4
		To *David Freeborn*									1	555	11	1¾
		To Chaiſe & Harneſs									2	40		
		To Horſes									2	97	15	
		To Horned Cattle									2	50		
		To Sheep									2	12		
		To Corn & Kinds	20	10	46	50	20				2	72	18	4
		To *Robert Maſon*									4	17		
		To *William White*						6		3	4			
		To *James Strong*							6		4	7	16	8
		To *Robert Sawers*						6	6		5			
		To *John Miller*						10		3	5	13	10	
		To Sir *Jo. Improver*									6	600		
		To *John Banker*									7	300		
			20	10	46	50	20	22	12	6		2644	2	8¼

		Per Contra	Meal. Bolls.	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Peafe. Bolls.	Hens	Capons	Hogs		Cr.		
October	29	By Perſonal Eſtate	20	10	46	50	20	22	12	6	1	2644	2	8 1/12
			20	10	46	50	20	22	12	6		2644	2	8 1/12



In Nomine Domini. Amen.

JOURNAL, No. *A.*

RELATING TO THE

ESTATE of *GREENSIDE*;

For which I have got a Factory from Sir James Laird to uplift his Rents, and to be accountable to him for one Year, commencing from 1st November 1760.

Edinburgh, 1st November, 1760.

		Dr:	Cr.
1	I have this Day got a Factory from Sir *James Laird* of *Greenside*, impowering me to uplift the Rents of his Land Eſtate, to grant Diſcharges to the Tenants, and all others concerned, to diſpoſe of the Corn and Kinds, and to be accountable to him for the Proceeds and Money Rent, as ſaid Factory bears more particularly, he being to allow me for my Trouble 30 *l. Sterling per Annum*, beſides neceſſary Expences in going about his Buſineſs.		
1.	Sir JAMES LAIRD his Accot. Curt.	30	
1.	FACTORAGE		30
	The above Eſtate is preſently let out to the following Tenants, paying yearly as under, *viz.*		
1.	*James Labourer* at pays 3 ½ Chalders of Wheat, 5 Chalders Oats, 1 Chalder Barley, 1 Chalder Peaſe, 10 Hens, and in Money - - £ 25 0 0		
2.	*John Farmer* at pays 3 Chalders Wheat, 4 Chalders Oats, 3 Chalders Barley, 2 Chalders Peaſe, 12 Hens, and in Money - - - - - 30 0 0		
2.	*Henry Plower* at pays 2 Chalders Wheat, 5 Chalders Oats, 4 Chalders Barley, 12 Hens, and in Money 30 0 0		
2 2.	*Robert Maſon* at pays 3 Chalders Wheat, 5 Chalders Oats, 4 Chalders Barley, 10 Hens, 6 Capons, and in Money - - - - - 34 0 0		
2.	*William White* at pays 1 Chalder Wheat, 6 Chalders Oats, 3 Chalders Barley, 5 Chalders Peaſe, 12 Hens, 3 Hogs, and in Money - - - - 37 0 0		
3.	*James Strong* at pays 2 Chalders Wheat, 5 Chalders Oats, 3 Chalders Barley, 2 Chalders Peaſe, 12 Hens, 6 Capons, and in Money - - - 15 13 4		
3.	*Robert Sawers* at pays 2 Chalders Wheat, 5 Chalders Oats, 4 Chalders Barley, 3 Chalders Peaſe, 12 Hens, 6 Capons, and in Money - - - 25 0 0		
4. 1.	*John Miller* at pays 2 Chalders Barley, 3 Chalders Oats, 20 Hens, 12 Capons, 3 Hogs, and in Money - - 27 0 0		
	SUNDRY TENANTS are Drs. for their reſpective Parts of Corn, Kinds and Money, - - - -	223 13 4	
	RENTAL OF GREENSIDE Cr. for the whole, - -		223 13 4

Edinburgh, 5th January, 1761.

			Dr.	Cr.
	1.	Received from the following Tenants, in Part of their Rents of *Greenside, viz.*		
	1.	From *James Labourer* 3 ½ Chalders Wheat.		
	2.	From *John Farmer* 3 Ch. Dº.		
3	2.	From *Henry Plower* 2 Ch. Dº.		
		RENTAL OF GREENSIDE for the whole is Dr.		
		TENANTS for their respective Parts Crs.		
		N. B. Mark the Rents received upon the debit Side of Sir *James Laird* his Accot. Sales, and this every Time any Rents are received.		
		——— Ditto 12th. ———		
		Sold to *James Trader* 16 ½ Chalders Wheat, out of the Rents of *Greenside*, at 15 *s. per* Boll, being 8 ½ Chalders that were in the Girnels, and given him Precepts to receive 8 Chalders more from the following Tenants, *viz.*		
	1.			
4	2.	From *Robert Mason* 3 Chalders.		
	2.	From *William White* 1 Dº.		
	3.	From *James Strong* 2 Dº.		
	3.	From *Robert Sawers* 2 Dº.		
		8 Chalders.		
		I have received in ready Money - £ 98 0 0		
		The Remainder payle. in 6 Months *per* Dº.		
		Trader's accepted Bill for - - 100 0 0		
		RENTAL OF GREENSIDE for the Corn Dr.		
		TENANTS for their Parts Crs.		
	4.	CASH for Accot. of Sir *James Laird* - - -		98
	4.	BILLS RECEIVABLE - - - - -		100
	3.	Sir JAMES LAIRD his Accot. Sales - - -		198
		——— Ditto 15th. ———		
		Agreed with *James Trader* that he is to take 24 Chalders Oats of the Rent of *Greenside*, which I am to deliver to him against the 1st of *March*, at 8 *s.* 4 *d. per* Boll, and have received from him *per* Advance £ 60 0 0		
		The Remainder to be paid 6 Months after Delivery, - - - - - 100 0 0		
5	4.	CASH for Accot. of Sir *James Laird*, - -		60
	4.	JAMES TRADER, - - - -		100
	5.	CONTRACTS OF DELIVERY, - - -		160
		Paid Charges at making the preceeding Bargain, *viz.*		
6		For writing the Contract - - £ 0 5 0		
		For drinking with *James Trader* - - 0 5 0		
	3.	Sir JAMES LAIRD his Accot. Sales, - - -		10
	4.	CASH for Accot. of Sir *James Laird*, - -		10

Edinburgh, 20th January 1761.

		Dr.			Cr.		
	I have this Day agreed with *Peter Brewer* that he is to take all the Barley Rent of the Eſtate of *Greenſide*, being 24 Chalders, which the ſeveral Tenants are obliged to deliver to him betwixt and *Candlemas* next, upon the Penalty of 12 *d. per* Boll in caſe of Failure, agreeable to a Contract betwixt us of this Date, he being obliged to pay me at the Rate of 11 *ſ. per* Boll, one Half at *Candlemas*, and the other Half in 6 Months after, and I have given him my Precepts upon the following Tenants, *viz.*						
1.	Upon *James Labourer* for 1 Chalder.						
7 2.	*John Farmer* for 3 Do.						
2.	*Henry Plower* for 4 Do.						
2.	*Robert Maſon* for 4 Do.						
2.	*William White* for 3 Do.						
3.	*James Strong* for 3 Do.						
3.	*Robert Sawers* for 4 Do.						
4.	*John Miller* for 2 Do.						
	24 Chalders.						
	RENTAL OF GREENSIDE for the whole Dr.						
	TENANTS for their Parts Crs.						
4.	PETER BREWER for 384 Bolls, at 11 *ſ.* - -			211	4		
3.	Sir JAMES LAIRD his Accot. Sales - -					211	4
	Paid Charges at making the above Bargain, *viz.*						
	For writing the Contract - -	£	0 5 0				
8	For drinking with Do. *Brewer* - -		0 10 0				
3.	Sir JAMES LAIRD his Accot. Sales - -			15			
4.	CASH for Accot. of Sir *James Laird* - -					15	
	Ditto 25th.						
	This Day ſold for ready Money, out of the Rents of *Greenſide*, 10 Chalders of Peaſe, at 8 *ſ. per* Boll, and have given off my Precepts for the ſame to *William Hardie* upon the following Tenants, to be delivered upon						
1.	Sight of the Precepts, *viz.*						
9 2.	Upon *William White* for 5 Chalders.						
3.	*James Strong* for 2 Do.						
3.	*Robert Sawers* for 3 Do.						
	10 Ch. is 160 Bolls at 8 *ſ.*						
	RENTAL OF GREENSIDE for the whole Peaſe Dr.						
	TENANTS for their Parts Crs.						
4.	CASH for Accot. of Sir *James Laird* - -			64			
3.	Sir JAMES LAIRD his Accot. Sales - -					64	

Edinburgh, 2d February, 1761.

			Dr.			Cr.		
		Received from the several Tenants of the Estate of *Greenside* one Half of their Money Rent, *per* my Receipts, *viz.*						
	1.	From *James Labourer* - - - -	£ 12	10	0			
10	2.	From *John Farmer* - - - -	15	0	0			
	2.	From *Henry Plower* - - - -	15	0	0			
	2.	From *Robert Mason* - - - -	17	0	0			
	2.	From *William White* - - - -	18	10	0			
	3.	From *James Strong* - - -	7	16	8			
	3.	From *Robert Sawers* - - -	12	10	0			
	4.	From *John Miller* - - - -	13	10	0			
		RENTAL OF GREENSIDE for the whole Dr.						
		TENANTS for their respective Parts Crs.						
	4.	CASH for Accot. of Sir *James Laird* - -	111	16	8			
	1.	Sir JAMES LAIRD his Accot. Curt. - - -				111	16	8
		——— Ditto 4th. ———						
		I have this Day retired Sir *James Laird*'s Precept upon me, to the Order of Sir *John Improver*, for 300 *l.* —						
	1.	Sir JAMES LAIRD his Accot. Curt. - - -	300					
11	4.	CASH for Accot. of Sir *James Laird* - -				300		
		——— *March* 1st. ———						
		I have this Day, in Performance of my Bargain made with *James Trader* the 20th *January* last, given him my Precepts for 24 Chalders of Oats, to be delivered to him by the following Tenants, *viz.*						
	1.	From *James Labourer* 5 Chalders.						
	2.	*John Farmer* 4 Do.						
	2.	*Henry Plower* 5 Do.						
12	2.	*William White* 6 Do.						
	3.	*Robert Sawers* 4 Do.						
		24 Chalders is 384 Bolls at 8 *s.* 4 *d.*						
		RENTAL OF GREENSIDE for the whole Dr.						
		TENANTS for their respective Parts Crs.						
	5.	CONTRACTS OF DELIVERY - - -	160					
	3.	Sir JAMES LAIRD his Accot. Sales - - -				160		
		——— Ditto 4th. ———						
		Received from the following Tenants in Part of the Rent of *Greenside*, *viz.*						
	1.	From *James Labourer* 10 Hens.						
	2.	*Henry Plower* 6 Do.						
	2.	*William White* 6 Do.						
13	4.	*John Miller* 10 Do.						
		32						
		RENTAL OF GREENSIDE for the whole Dr.						
		TENANTS for their respective Parts Crs.						
		The above 32 Hens I have kept for the Use of my own Family at 8 *d.* each.						
	1.	FACTORAGE - - - - - -	1	1	4			
	3.	Sir JAMES LAIRD his Accot. Sales - - -				1	1	4

Edinburgh, 4th March, 1761.

			Dr.			Cr.		
		Received from *Peter Brewer*, in Part of the Barley ſold him the 15th *January* laſt, *per* Receipt, 105 *l.* 12 *ſ.*						
14	4.	Cash for Accot. of Sir *James Laird* - -	105	12				
	4.	Peter Brewer - - - - - - -				105	12	
		——— *April* 5th. ———						
		The following Tenants of *Greenſide* not having paid up their Victual Rent, and being willing to take their Hazard of diſpoſing of it themſelves, I have agreed to convert them into Money, and accordingly have taken their reſpective Bills, payle. 3 Months from this Date,						
	1.	*viz.*						
	1.	*James Labourer's* for 16 Bolls Peaſe at 8 *ſ.* 4 *d.*	£ 6	13	4			
	2.	*John Farmer's* for 32 B. Dº. at Dº.	13	6	8			
	2.	*Robert Maſon's* for 80 B. Oats at 8 *ſ.* 10 *d.*	35	6	8			
	3.	*James Strong's* for 80 B. Dº. at Dº.	35	6	8			
	3.	*Robert Sawers's* for 16 B. Dº. at Dº.	7	1	4			
	4.	*John Miller's* for 48 B. Dº. at Dº.	21	4	0			
15		Rental of Greenside for the whole Dr.						
		Tenants for their reſpective Parts Crs.						
	4.	Bills receivable - - - - -				118	18	8
	3.	Sir James Laird his Accot. Sales - - -	118	18	8			
		——— Ditto 6th. ———						
		The following Tenants of the Eſtate of *Greenſide* have ſent to Sir *James Laird's* Houſe the following Kain Hens, and have brought me the Houſe-keeper's Receipts for the ſame, *viz.*						
	1.	*John Farmer* for 12 Hens.						
16	2.	*Henry Plower* for 6 Dº.						
	2.	*Robert Maſon* for 10 Dº.						
	3.	*James Strong* for 12 Dº.						
	3.	*Robert Sawers* for 6 Dº.						
		46 Hens at 8 *d.* each.						
		Rental of Greenside for the whole Dr.						
		Tenants for their reſpective Parts Crs.						
	1.	Sir James Laird his Accot. Curt. - -	1	10	8			
	3.	Sir James Laird his Accot. Sales - - -				1	10	8
		——— Ditto 12th. ———						
		The following Tenants of *Greenſide* have ſent to Sir *James Laird's* Houſe the following Capons, and have brought						
17	1.	me the Houſe-keeper's Receipts, *viz.*						
	2.	*Robert Maſon* for 6 Capons						
	4.	*John Miller* for 12 Dº.						
		18 Capons at 1 *ſ.* each.						
		Rental of Greenside for the whole Dr.						
		Tenants for their Parts Crs.						
4	1.	Sir James Laird his Accot. Curt. - -	18					
	3.	Sir James Laird his Accot. Sales - -				18		

Edinburgh, 20th May, 1761.

			Dr.			Cr.		
		I have this Day received from the following Tenants of *Greenside*, in full of their Money Rent for Crop 1760,						
18	I.	*per* my Discharge, *viz.*						
	1.	From *James Labourer* - - -	£ 12	10	0			
	2.	From *John Farmer* - - -	15	0	0			
	2.	From *Henry Plower* - - -	15	0	0			
	2.	From *William White* - - -	18	10	0			
	3.	From *Robert Sawers* - -	12	10	0			
		RENTAL OF GREENSIDE for the whole Dr.						
		TENANTS for their respective Parts Crs.						
	4.	CASH for Accot. of Sir *James Laird* -				73	10	
	1.	Sir JAMES LAIRD his Accot. Curt. - -					73	10
		——— Ditto 22d. ———						
		I have this Day retired Sir *James Laird*'s Precept on me						
19		to the Order of *John Banker* -	£ 150	0	0			
	1.	Sir JAMES LAIRD his Accot. Curt. - -				150		
	4.	CASH for Accot. of Sir *James Laird* - -					150	
		——— *July* 15th. ———						
		This Day received Payment of *James Trader*'s accepted						
20		Bill, dated 12th *January* last, for Wheat sold him out of						
		Greenside Rent - - -	£ 100	0	0			
	4.	CASH for Accot. of Sir *James Laird* - -				100		
	4.	BILLS RECEIVABLE - - -					100	
		——— *August* 20th. ———						
		Received from *Peter Brewer*, in full of the Barley sold him						
		the 20th *January* last, out of the Rents						
21		of *Greenside* - - -	£ 105	12	0			
	4.	CASH for Accot. of Sir *James Laird* - -				105	12	
	4.	PETER BREWER - - - -					105	12
		I have laid out in drinking with *Peter Brewer*, and						
		other Incidents (at receiving the above Money) 10 *s.* 6 *d.*						
22	1.	Sir JAMES LAIRD his Accot. Curt. - -				10	6	
	4.	CASH for Accot. of Sir *James Laird* - -						10 6
		——— Ditto 21st. ———						
		This Day received Payment of the following Bills for Rents						
		of *Greenside*, which were due 5th ult°. *viz.*						
		James Labourer's, dated 5th *April*, -	£ 6	13	4			
23		*John Farmer*'s Dº. - -	13	6	8			
		Robert Mason's Dº. - -	35	6	8			
		James Strong's Dº. - -	35	6	8			
	4.	CASH for Accot. of Sir *James Laird* - -				90	13	4
	4.	BILLS RECEIVABLE - - -					90	13 4

Edinburgh, 5th September, 1761.

			Dr.			Cr.		
24		This Day received from *James Trader*, in full of the Oats ſold him the 15th *January* laſt, out of the Rents of *Greenſide*, *per* Diſcharge, - £ 100 0 0						
	4.	CASH for Accot. of Sir *James Laird* - -	100					
	4.	JAMES TRADER - - - -				100		
		October 1ſt.						
25		Being now ſoon to clear Accots. with Sir *James Laird*, and to balance the Books containing the Tranſactions relating to his Eſtate of *Greenſide*, I have retained in my own Hands the Balance of my Year's Salary, being 28 *l.* 18 *ſ.* 8 *d.*						
	1.	FACTORAGE - - - -	28	18	8			
	4.	CASH for Accot. of Sir *James Laird* - -				28	18	8
26		By looking over what Bills are in my Cuſtody belonging to Sir *James Laird*, I find the following two yet ſtanding out unpaid, *viz.*						
		Robert Sawers's, dated 5th *April*, - £ 7 1 4						
		John Miller's Do. - - 21 4 0						
	3.	Sir JAMES LAIRD his Accot. Sales - -	28	5	4			
	3.	Sir JAMES LAIRD his Accot. on Time -				28	5	4
27		I have laid out of incident Charges in gathering in Sir *James Laird*'s Rents, and doing other Affairs for him through the Year, *per* particular Accot. given in, 3 *l.* 15 *ſ.* 6 *d.*						
	1.	Sir JAMES LAIRD his Accot. Curt. - -	3	15	6			
	4.	CASH for Accot. of Sir *James Laird* - -				3	15	6

Edinburgh, 20th May, 1701

Edinburgh, 5th September, 1701

INDEX.

To be bound in immediately before the Leger for the Factor upon the Eſtate of Greenſide, marked A 11.

B

	Fol.
Bills Receivable	4
Peter Brewer	4
Balance	5

C.

	Fol.
Cash for Acco^{t}. of Sir *James Laird*	4
Contracts of Delivery	5

F.

	Fol.
Factorage	1
John Farmer	2

L.

	Fol.
Sir *James Laird* his Acco^{t}. Cur^{t}.	1
James Labourer	1
Sir *James Laird* his Acco^{t}. Sales	3
Sir *James Laird* his Acco^{t}. on Time	3

M.

	Fol.
Robert Mason	2
John Miller	4

P.

	Fol.
Henry Plower	2

R.

	Fol.
Rental of *Greenside*	1

S.

	Fol.
James Strong	3
Robert Sawers	3

T.

	Fol.
James Trader	4

W.

	Fol.
William White	2

LEGER.

Belonging to me *A. B.* Factor upon the Eſtate of *Greenſide*,

CONTAINING

The Dr. and Cr. with whom I have had Dealings during my Management of that Eſtate, commencing from 1ſt November 1760.

Sir James Laird his Accot. Curt. Dr.

1760.							
1 Nover.	1	To Factorage - - - -	1	30			
1761.							
11 Febry.	4	To Cash for Accot. of Sir *James Laird* -	4	300			
16 April	6	To Sir *James Laird* his Accot. Sales - -	3	1	10	8	
17 ———	12	To Do. - - - -	3		18		
19 May	22	To Cash for Accot. of Sir *James Laird* -	4	150			
22 August	20	To Do. - - - - -	4		10	6	
27 October	1	To Do. - - - - -	4	3	15	6	
———	20	To Do. paid him in full *per* Discharge at clearing	4	424	14	4	
				911	9		

Factorage

1761.							
13 March	4	To Sir *James Laird* his Accot. Sales . -	3	1	1	4	
25 October	1	To Cash for Accot. of Sir *James Laird* .	4	28	18	8	
				30			

Rental of Greenside

			Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Pease. Bolls.	Hens.	Capons.	Hogs.				
1761.													
3 January	5	To sundry Tenants	136										
4 ———	12	To Do.	128										
7 ———	20	To Do.			384								
9 ———	25	To Do.				160							
10 Febry.	2	To Do.									111	16	8
12 March	1	To Do.		384									
13 ———	4	To Do.					32						
15 April	5	To Do.		224		48							
16 ———	6	To Do.					46						
17 ———	12	To Do.						18					
18 May	20	To Do.											
October	20	To Balance for Arrears					22	12	6	5	73	10	
											38	6	8
			264	608	384	208	100	30	6		223	13	4

James Labourer

			Wheat Bolls.	Oats. Bolls.	Barley. Bolls.	Pease. Bolls.	Hens.			
2 Nover.	1	To Rental of *Greenside*	56	80	16	16	10	1	25	
			56	80	16	16	10		25	

Per Contra — Cr.

1761.						
10 Febry.	2	By Cash for Accot. of Sir *James Laird* -	4	111	16	8
18 May	20	By Do. - - - - -	4	73	10	
October	20	By Sir *James Laird* his Accot. Sales for Proceeds of Corn	3	726	2	4
				911	9	

Per Contra

1760.						
1 Nover.	1	By Sir *James Laird* his Accot. Curt. - - -	1	30		
				30		

Per Contra

			Wheat. Bolls	Oats. Bolls	Barley. Bolls.	Peafe. Bolls.	Hens.	Capons.	Hogs.			
2 Nover.	1	By sundry Tenants	264	608	384	208	100	30	6	223	13	4
			264	608	384	208	100	30	6	223	13	4

Per Contra

			Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Peafe. Bolls.	Hens.				
1761.											
3 January	5	By Rental of *Greenside*	56					1			
7	20	By Do. - -			16			1			
10 Febry.	2	By Do. - -						1	12	10	
12 March	1	By Do. - -		80				1			
13	4	By Do. - -					10	1			
15 April	5	By Do. - -				16		1			
18 May	20	By Do. - -						1	12	10	
			56	80	16	16	10		25		

1760.		John Farmer	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Peafe. Bolls.	Hens.		Dr.
2 Nover.	1	To Rental of *Greenſide*	48	64	48	32	12	1	30
			48	64	48	32	12		30

		Henry Plower	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Hens.		
2 Nover.	1	To Rental of *Greenſide*	32	80	64	12	1	30
			32	80	64	12		30

		Robert Maſon	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Hens.	Capons.		
2 Nover.	1	To Rental of *Greenſide*	48	80	64	10	6	1	34
			48	80	64	10	6		34

		William White	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Peafe. Bolls.	Hens.	Hogs.		
2 Nover.	1	To Rental of *Greenſide*	16	96	48	80	12	3	1	37
			16	96	48	80	12	3		37

1761.		Per Contra	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Peafe. Bolls.	Hens.		Cr.
3 January	5	By Rental of *Greenside*	48					1	
7 ———	20	By Do.			48			1	
10 Febry.	2	By Do.						1	15
12 March	1	By Do.		64				1	
15 April	5	By Do.				32		1	
16 ———	6	By Do.					12	1	
18 May	20	By Do.						1	15
			48	64	48	32	12		30

		Per Contra	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Hens.			
3 January	5	By Rental of *Greenside*		32				1	
7 ———	20	By Do.			64			1	
10 Febry.	2	By Do.						1	15
12 March	1	By Do.		80				1	
13 ———	4	By Do.					6	1	
16 April	6	By Do.					6	1	
18 May	20	By Do.						1	15
				32	80	64	12		30

1761.		Per Contra	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Hens.	Capons.		
4 January	12	By Rental of *Greenside*	48					1	
7 ———	20	By Do.			64			1	
10 Febry.	2	By Do.						1	17
15 April	5	By Do.		80				1	
16 ———	6	By Do.				10		1	
17 ———	12	By Do.					6	1	
October	20	By Balance due, Crop 1760.						5	17
			48	80	64	10	6		34

1761.		Per Contra	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Peafe. Bolls.	Hens.	Hogs.		
4 January	12	By Rental of *Greenside*	16						1	
7 ———	20	By Do.			48				1	
9 ———	25	By Do.				80			1	
10 Febry.	2	By Do.							1	18 10
12 March	1	By Do.		96					1	
13 ———	4	By Do.					6		1	
18 May	20	By Do.							1	18 10
October	20	By Balance unpaid, Crop 1760.						3	5	
			16	96	48	80	12	3		37

1760.		James Strong	Wheat Bolls.	Oats Bolls.	Barley Bolls.	Peafe Bolls.	Hens.	Capons		Dr.		
2 Novr.	1	To Rental of *Greenside*	32	80	48	32	12	6		15	13	4
			32	80	48	32	12	6		15	13	4

		Robert Sawers	Wheat Bolls.	Oats Bolls.	Barley Bolls.	Peafe Bolls.	Hens.	Capons.				
2 Novr.	1	To Rental of *Greenside*	32	80	64	48	12	6	1	25		
			32	80	64	48	12	6		25		

1761.		Sir Ja. Laird his Accot. Sales	Wheat Bolls.	Oats Bolls.	Barley Bolls.	Peafe Bolls.	Hens.	Capons				
3 January	5	Received from Sundry Tenants	136									
4	12	Received from Dº.	128									
6	15	To Cash for Accot. of Sir *James Laird*							4		10	
7	20	Given Precepts upon Tenants			384							
8		To Cash for Accot. of Sir *James Laird*							4		15	
9	25	Given Precepts on Tenants				160						
12 March	1	Given Dº. on Dº.		384								
13	4	Received from Dº.					32					
15 April	5	Converted by Sundries		224		48						
16	6	Sent to the Family					46					
17	12	Sent to Dº.						18				
26 October	1	To Sir *James Laird* his Accot. on Time							3		28	5 4
	20	To Dº. his Accot. Curt. for neat proceeds of what is sold							1		726	2 4
			864	608	384	208	78	18			755	12 8

Sir James Laird his Accot. on Time

October	20	To Balance - - - -	5	28	5 4

1761.		Per Contra	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Pease. Bolls.	Hens.	Capons.	Cr.		
4 January	12	By Rental of *Greenside*	32						1		
7 ———	20	By Dº. -			48				1		
9 ———	25	By Dº. -				32			1		
10 Febry.	2	By Dº. -							1	7 16	8
15 April	5	By Dº. -		80					1		
16 ———	6	By Dº. -					12		1		
October	20	By Balance unpaid, Crop 1760.						6	5	7 16	8
			32	80	48	32	12	6		15 13	4

1761.		Per Contra	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Pease. Bolls.	Hens.	Capons.			
4 January	12	By Rental of *Greenside*	32						1		
7 ———	20	By Dº. - -			64				1		
9 ———	25	By Dº. - -				48			1		
10 Febry.	2	By Dº. - -							1	12 10	
12 March	1	By Dº. - - -		64					1		
15 April	5	By Dº. - -		16					1		
16 ———	6	By Dº. - -					6		1		
18 May	20	By Dº. -							1	12 10	
October	20	By Balance unpaid, Crop 1760.					6	6	5		
			32	80	64	48	12	6		25	

1761.		Per Contra	Wheat. Bolls.	Oats. Bolls.	Barley. Bolls.	Pease. Bolls.	Hens.	Capons.			
4 January	12	By Sundries -	264							198	
7 ———	20	By *Peter Brewer*			384				4	211	4
9 ———	25	By Cash for Accot. of Sir *James Laird*				160			4	64	
12 March	1	By Contracts of Delivery -		384					5	160	
13 ———	4	By Factorage -					32		1	1	4
15 April	5	By Bills Receivable		224		48			4	118	8
16 ———	6	By Sir *James Laird* his Accot. Curt.					46		1	1 10	8
17 ———	12	By Dº. -						18	1	18	
			264	608	384	208	78	18		755 12	8

		Per Contra			
26 October	1	By Sir *James Laird* his Acco. Sales - -	3	28	5 4

John Millar Dr.

1760.			Barley Bolls.	Oats Bolls.	Hens.	Capons.	Hogs.		
2 Novr.	1	To Rental of *Greenside*	32	48	20	12	3	1	27
			32	48	20	12	3	1	27

Cash for Accot. of Sir James Laird

4 January	12	To Sir *James Laird* his Accot. Sales		3	98
5 ———	15	To Contracts of Delivery		5	60
9 ———	25	To Sir *James Laird* his Accot. Sales		3	64
10 Febr.	2	To Do. his Accot. Curt.		1	111 6 8
14 March	4	To *Peter Brewer*		4	105 12
18 May	20	To Sir *James Laird* his Accot. Curt.		1	1 73 10
20 July	15	To Bills Receivable		4	100
21 August	20	To *Peter Brewer*		4	105 12
23 ———	21	To Bills Receivable		4	90 13 4
24 Septr.	5	To *James Trader*		4	100
					909 4

Bills Receivable

1761.					
4 January	12	To Sir *James Laird* his Accot. Sales		3	100
15 April	5	To Do.		3	118 18 8
				1	218 18 8

Peter Brewer

1761.					
7 January	20	To Sir *James Laird* his Accot. Sales		3	211 4
					211 4

James Trader

1761.					
5 January	15	To Contracts of Delivery		5	100

1761.		Per Contra	Barley. Bolls.	Oats. Bolls.	Hens.	Capons.	Hogs.	Cr.		
7 January	20	By Rental of *Greenside*	32					1		
10 Febry.	2	By Dº. - -						1	13	10
13 March	4	By Dº. - -			10			1		
15 April	5	By Dº. - -		48				1		
17	12	By Dº. -				12		1		
October	20	By Balance unpaid, Crop 1760			10		3	5	13	10
			32	48	20	12	3		27	

1761.		Per Contra			
6 January	15	By Sir *James Laird* his Accot. Sales - -	3		10
8	20	By Dº. - - - - -	3		15
11 Febry.	4	By Dº. his Accot Curt. - - -	1	300	
19 May	22	By Dº. - - - - -	1	150	
22 August	20	By Dº. - - - - -	1		10 6
25 October	1	By Factorage - - - -	1	28	18 8
27		By Sir *James Laird* his Accot. Curt. - -	1	3	15 6
	20	By Dº. paid him, *per* Discharge at clearing Accots.	1	424	14 4
				909	4

1761.		Per Contra			
20 July	15	By Cash for Accot. of Sir *James Laird* - -	4	100	
23 August	21	By Dº. - - - - -	4	90	13 4
October	20	By Balance outstanding - - - -	5	28	5 4
				218	18 8

1761.		Per Contra			
14 March	4	By Cash for Accot. of Sir *James Laird* -	4	105	12
21 August	20	By Dº. - - - - -	4	105	12
				211	4

1761.		Per Contra			
24 Septer.	5	By Cash for Accot. of Sir *James Laird* -	4	100	

Contracts of Delivery — Dr.

1761.										
12 March	1	To Sir *James Laird* his Accot. Sales					3	160		

Balance

			Hens.	Capons.	Hogs.				
1761.									
October 20	To *Robert Mason*					2	17		
	To *William White*		6		3	2			
	To *James Strong*			6		3	7	16	8
	To *Robert Sawers*		6	6		3			
	To *John Miller*		10		3	4	13	10	
	To Bills Receivable outstanding					4	28	5	4
			22	12	6		66	12	

	1761.		**Per Contra**							**Cr.**		
5	January	15	By Sundries							160		
			Per Contra	Hens.	Capons.	Hogs.						
	1761.											
	October	20	By Rental of *Greenside*	22	12	6	1			38	6	8
			By Sir *James Laird* his Accot. on Time				3			28	5	4
				22	12	6				66	12	

In Nomine Domini. Amen.

JOURNAL, No. *A.*

Belonging to me *A. B.* Farmer at *Broomknows*,

CONTAINING

The Tranſactions of my Farm, commencing from the 15th May 1760.

The Translations of my Texts commencing from the 1st May 1780.

CONTAINING

Belonging to the A. B. Lodge at Broomhouse.

JOURNAL No. 4

In Nomine Domini Amen

C

Broomknows, 15th May, 1760.

									Dr.			Cr.		
INVENTORY of all the Money, Corn, Cattle, and Debts belonging to me *A. B.* Farmer at *Broomknows*, taken this Day, *viz.*														
I have in Money, Notes, *&c.* by me						£	100	12	6					
32 Oxen at 6 *l.*				£	192	0	0							
20 Stots and Queys 3 Years old at 4 *l.* 10 *s.* - -					90	0	0							
21 D°. 2 Years old at 3 *l.* 10 *s.*					73	10	0							
14 D°. 1 Year old at 2 *l.* -					28	0	0							
17 Cows at 5 *l.* 10 *s.* -					93	10	0							
								477	0	0				
21 old Horses at 6 *l.* -				£	126	0	0							
6 Colts 3 Years old at 5 *l.*					30	0	0							
7 Stags 2 Years old at 3 *l.* 10 *s.*					24	10	0							
7 ditto 1 Year old at 2 *l.* -					14	0	0							
								194	10	0				
25 Scores of Sheep at 10 *s.* - -								250	0	0				
Labouring Utensils valued at - - -								40	0	0				
20 Bolls Meal for Family Use, valued at - - -				£	10	0	0							
140 Bolls of Oats at 9 *s.*					63	0	0							
10 Bolls of Peaſe at 12 *s.*					6	0	0							
12 Bolls of Barley at 10 *s.*					6	0	0							
								85	0	0				
I have now in the Ground the Seeds ſown this Spring, *viz.*														
2 Bolls of Wheat at 18 *s.*				£	1	16	0							
156 Bolls of Oats at 8 *s.*					62	8	0							
27 Bolls Peaſe at 10 *s.*					13	10	0							
14 Bolls Barley at 11 *s.* 6 *d.*					8	1	0							
								85	15	0				
John Mealmonger owes me for Oats								12	14	0				
Samuel Stabler owes me for D°.								4	8	0				
James Brewer at ——— owes me for Barley								46	12	2				
I have in my Dairy, Utenſils for making Butter, Cheeſe, *&c.* to the Value of								3	10	0				
I have in my Poultry-houſe, *viz.*														
20 old Hens at 10 *d.*				£	0	16	8							
20 young D°. at 6 *d.*					0	10	0							
								1	6	8				
1. CASH - - - - - -											100	12	6	
1. HORNED CATTLE - - - -											477			
2. HORSES - - - - -											194	10		
2. SHEEP FLOCKS											250			
2. LABOURING UTENSILS - -											40			
2. MEAL AND GRAIN											85			
3. FARM OF BROOMKNOWS											85	15		
2. JOHN MEALMONGER											12	14		
3. SAMUEL STABLER											4	8		
3. JAMES BREWER AT ———											46	12	2	
3. DAIRY for Utenſils											3	10		
3. POULTRY HOUSE											1	6	8	
1.											1301	8	4	
STOCK for the whole - - - -													1301	8	4

Broomknows, 15th May, 1760.

			Dr.			Cr.		
		I owe Servants Wages, fallen due at this Term £ 6 19 10						
	1.	STOCK - - - - -	6	19	10			
2	3.	SERVANTS WAGES - - - - -				6	19	10
		I owe Sir *Robert Laird* one Year's Rent of my Farm, payle. in Money at two Terms - £ 200 0 0						
3	3.	FARM OF BROOMKNOWS - - -	200					
	3.	Sir ROBERT LAIRD - - -				200		
		Ditto 20th.						
		Paid for 4 labouring Oxen - £ 15 0 0						
	1.	HORNED CATTLE - - - -	15					
4	1.	CASH - - - - -				15		
		June 1st.						
		Sold to *John Mealmonger* 6 Bolls Oats at 9 *s.* 9 *d.* £ 2 18 6						
		Sold to *John Miller* 6 Bolls Do. at 9 *s.* 6 *d.* 2 17 0						
	2.	JOHN MEALMONGER - - -	2	18	6			
5	3.	JOHN MILLER - - - -	2	17				
	2.	MEAL AND GRAIN - - - -				5	15	6
		Ditto 6th.						
		Sold to *Robert Forrester* 3 Scores and 4 Dinmonts, for 3 Scores payle. at 12 *s.* 6 *d.* Luck-penny deduced - - £ 37 5 0						
		Sold Do. 1 Dinmont more at 10 *s.* - 0 10 0						
		Received in Part of the above - - 21 0 0						
6	3.	ROBERT FORRESTER - - -	16	15				
	1.	CASH - - - - -	21					
	2.	SHEEP FLOCKS - - - -				37	15	
		Bought for ready Money 2 Dinmonts £ 0 17 6						
7	2.	SHEEP FLOCKS - - - -		17	6			
	1.	CASH - - - - -					17	6
		Ditto 8th.						
		Sold to *John Christie* 7 Bolls of Oats at 9 *s. per* Boll, Drinks being deduced, - - £ 3 2 5						
		Sold to *Andrew Hardie* 14 Bolls Do. at 9 *s.* Drinks deduced, - - 6 4 10						
8		Sold to *John Farmer* 12 Bolls Do. at 9 *s.* 5 8 0						
		Receeived from Do. *Farmer* in part Payment of the above Article - - 2 17 0						
	4.	JOHN CHRISTIE - - - -	3	2	5			
	4.	ANDREW HARDIE - - - -	6	4	10			
	4.	JOHN FARMER - - - -	2	11				
	1.	CASH - - - - -	2	17				
	2.	MEAL AND GRAIN - - -				14	15	3

Broomknows, 12th June, 1760.

				Dr.			Cr.		
		Received for a Horſe at *Dunſe* Fair	£ 6 8 0						
9	1.	CASH		6	8				
	2.	HORSES					6	8	
		Bought and paid for a Calf for keeping	£ 0 5 0						
10	1.	HORNED CATTLE		5					
	1.	CASH					5		
		Ditto 13th.							
		Paid to Sir *Robert Laird* Half a Year's Rent, *per* Diſcharge of this Date,	£ 100 0 0						
11	3.	Sir ROBERT LAIRD		100					
	1.	CASH					100		
		Received from *John Chriſtie* in full of the Oats ſold him the 8th Curt.	£ 3 2 5						
		Received from *Andrew Hardie* in Part of							
12		the Oats ſold him	5 15 0						
	1.	CASH		8	17	5			
	4.	JOHN CHRISTIE					3	2	5
	4.	ANDREW HARDIE					5	15	
		Ditto 16th.							
		Received from *Samuel Stabler* in full of the Oats he owed me	£ 4 8 0						
13	1.	CASH		4	8				
	3.	SAMUEL STABLER					4	8	
		Ditto 22d.							
		Received from *Andrew Hardie* in full of the Oats ſold him the 8th Curt.	£ 0 9 10						
	1.	CASH		9	10				
14	4.	ANDREW HARDIE					9	10	
		Received from *John Mealmonger* in full of the Oats ſold him the 1ſt Curt.	£ 2 18 6						
15	1.	CASH		2	18	6			
	2.	JOHN MEALMONGER					2	18	6
		Sold to *Andrew Hardie* 21 Bolls of Oats at 8 *ſ.* 9 *d.* Drinks being deduced,	£ 9 2 0						
16	4.	ANDREW HARDIE		9	2				
	2.	MEAL AND GRAIN					9	2	

Broomknows, 26th June, 1760.

			Dr.			Cr.		
		Received from *Andrew Hardie* in Part Payt. of the Oats						
17		sold him the 22d Curt. - - - £ 6 0 0						
	1.	CASH - - - - -		6				
	4.	ANDREW HARDIE - - -					6	
		Given *George Young* for building Fold Dykes ½ a Boll						
		of Barley at 10 *s. per* Boll . . £ 0 5 0						
18	3.	FARM OF BROOMKNOWS . . .			5			
	2.	MEAL AND GRAIN . . .						5
		Received from *Robert Forrester* in full of the Sheep sold						
		him the 6th Curt. . . £ 16 15 0						
19	1.	CASH		16	15			
	3.	ROBERT FORRESTER . . .					16	15
		I find that my Ewes have now brought furth all the						
		Lambs I can expect this Season, and the Number a-						
20		mounts to 12 Scores and 8 Lambs, which I value at						
		4 *s.* 6 *d. per* Head . . £ 55 16 0						
	2.	SHEEP FLOCKS		55	16			
	3.	FARM OF BROOMKNOWS . . .					55	16
		Ditto 28th.						
		Sold to *Thomas Butcher* 7 Scores and 7 Lambs, for 7						
		Scores to be paid at 4 *s.* 9 *d.* each £ 33 5 0						
21	4.	THOMAS BUTCHER - - - -		33	5			
	2.	SHEEP FLOCKS - - . .					33	5
		Bought for ready Money, *viz.*						
		3 Scores and 3 Hogs . . £ 20 0 0						
22		2 Do. . . 0 11 0						
		15 Do. . . 4 2 6						
	2.	SHEEP FLOCKS		24	13	6		
	1.	CASH					24	13 6
		Sold for ready Money a Cow at . £ 5 2 6						
23	1.	CASH		5	2	6		
	1.	HORNED CATTLE , . . .					5	2 6
		Given to the Hinds 3½ Bolls Peafe . . £ 2 2 0						
24	3.	FARM OF BROOMKNOWS - - .		2	2			
	2.	MEAL AND GRAIN . , -					2	2

Broomknows, 30th June, 1760.

			Dr.		Cr.	
		Received from *John Farmer*, in full of the Oats sold him the 8th Curt. - - - £ 2 11 0				
25	1.	CASH - - - - - - - - -	2	11		
	4.	JOHN FARMER - - - - -			2	11
		——— *July* 9th. ———				
		Sold for ready Money 12 Bolls Oats at 8 *s.* 7 *d.* £ 5 3 0				
26	1.	CASH - - - - - - - - -	5	3		
	2.	MEAL AND GRAIN - - - - -			5	3
		——— Ditto 10th. ———				
		Sent to *Edinburgh* 56 Stones of Wool, which was sold for ready Money at 12 *s.* 6 *d. per* Stone, the over Weight having cleared all Charges, £ 35 0 0				
27	1.	CASH - - - - - - - - -	35			
	2.	SHEEP FLOCKS - - - - - -			35	
		——— Ditto 18th. ———				
		Sold for ready Money 2 Stots of a Year old, and received, after deducing all Charges, £ 6 0 0				
28	1.	CASH - - - - - - - - -	6			
	1.	HORNED CATTLE - - - - - -			6	
		Sold for ready Money at *St.* ——'s Fair				
		3 Staggs of 3 Years old at 6 *l.* - £ 18 0 0				
29		1 D°. - D°. at 4 *l.* - 4 0 0				
	1.	CASH - - - - - - - - -	22			
	2.	HORSES - - - - - -			22	
		——— Ditto 24th. ———				
		Sold for ready Money at *M*——*n* Fair 20 Lambs, and received, after deducing Charges, - £ 4 19 0				
30	1.	CASH - - - - - - - - -	4	19		
	2.	SHEEP FLOCKS - - - - -			4	19
		——— Ditto 26th. ———				
		Sold for ready Money 2 Stones of coarse Wool, at 9 *s.* *per* Stone, - - - - £ 0 18 0				
31	1.	CASH - - - - - - - - -	18			
	2.	SHEEP FLOCKS - - - - -			18	
		——— *August* 24th. ———				
		Received from *James Brewer* in Part of the Barley he owed me - - - - £ 30 0 0				
32	1.	CASH - - - - - - - - -	30			
	3.	JAMES BREWER - - - - -			30	

Broomknows, 24th August, 1760.

			Dr.			Cr.		
		Received from *Andrew Hardie* in full of the Oats sold						
33		him the 22d *June* last £ 3 2 0						
	1.	Cash		3	2			
	4.	Andrew Hardie				3	2	
		Ditto 28th.						
		Sold for ready Money 12 Oxen, and after deducing						
34		Luck-penny and other Charges, received						
		in full £ 96 0 0						
	1.	Cash		96				
	1.	Horned Cattle					96	
		Sept. 19th.						
		Paid at *M——le* Fair for 6 young Cattle being 1 ½ Year						
		old £ 16 10 0						
35	1.	Horned Cattle		16	10			
	1.	Cash					16	10
		Ditto 25th.						
		Sold for ready Money 6 Oxen and received for them by						
36		the Slump £ 41 9 0						
	1.	Cash		41	9			
	1.	Horned Cattle					41	9
		Paid for two young Cattle of one Year old £ 5 5 0						
37	1.	Horned Cattle		5	5			
	1.	Cash					5	5
		October 4th.						
		Paid for 4 young Cattle at *G——d* Fair, being 2½ Years						
38		old, £ 13 0 0						
	1.	Horned Cattle		13				
	1.	Cash					13	
		Ditto 8th.						
		Sold for ready Money 3 Scores and 4 Ewes, for 3 Scores						
39		payle. at 9 *s.* 6 *d.* £ 28 10 0						
	1.	Cash		28	10			
	2.	Sheep Flocks					28	10
		Ditto 19th.						
		Bought at *W——r* Fair for ready Money, *viz.*						
40		4 Foals, for which I paid £ 8 11 4						
		34 Wedders, for which I paid 13 8 6						
	2.	Horses		8	11	4		
	2.	Sheep Flocks		13	8	6		
	1.	Cash					21	19 10

Broomknows, 26th October, 1760.

			Dr.			Cr.		
		Sold for ready Money 6 Bolls of Oats at 9 *s. per* Boll, and after Drinks being deduced I received £ 2 13 6						
41	1.	CASH - - - - - -		2	13	6		
3	2.	MEAL AND GRAIN - - - - -					2	13 6
		There are got off the Farm of *Broomknows* this Harvest the following Grains, *viz.*						
42		20 Bolls Wheat at 18 *s.* - - £ 18 0 0						
		449 Bolls Oats at 8 *s.* - - 179 12 0						
		94 Bolls Peaſe at 10 *s.* - - 47 0 0						
		247 Bolls Barley at 11 *s.* 6 *d.* - 142 0 6						
	2.	MEAL AND GRAIN - - - -		386	12	6		
	3.	FARM OF BROOMKNOWS - - - -					386	12 6
		November 2d.						
		Sold for ready Money, *viz.*						
		8 Bolls of Oats at 9 *s.* Charges deduced, £ 3 11 4						
43		5 ¼ Bolls Peaſe at 11 *s.* D°. - - 2 17 3						
	1.	CASH - - - - - -		6	8	7		
	2.	MEAL AND GRAIN - - - -					6	8 7
		Received in full from *James Brewer* of what he owed me for Barley - - - £ 16 12 2						
44	1.	CASH - - - - - -		16	12	2		
	3.	JAMES BREWER - - - -					16	12 2
		Ditto 3d.						
		Sold for ready Money 15 Bolls of Oats at 8 *s.* 11 *d.* - - £ 6 13 9						
45	1.	CASH - - - - - -		6	13	9		
	2.	MEAL AND GRAIN - - - -					6	13 9
		Ditto 27th.						
		Sold to *William White* 37 Bolls Barley at 10 *s.* 3 *d.* - - £ 18 19 3						
46	4.	WILLIAM WHITE - - -		18	19	3		
	2.	MEAL AND GRAIN - - - -					18	19 3
		Ditto 28th.						
		Sold for ready Money 11 ½ Bolls Wheat at 18 *s.* 6 *d.* and received, after deducing Drink, £ 10 11 7						
47		Sold alſo this Day 12 ½ Bolls Peaſe at 10 *s.* but received only for 12 Bolls - 6 0 0						
	1.	CASH - - - - - -		16	11	7		
	2.	MEAL AND GRAIN - - - -					16	11 7

Broomknows, 28th November, 1760.

			Dr.			Cr.		
		Sold to *Andrew Hardie* 21 Bolls of Oats at 8 *s.* 7 *d.* - - - - £ 9 0 3						
48	4.	ANDREW HARDIE . . .		9	3			
	2.	MEAL AND GRAIN - . . .					9	3
		Decr. 20th.						
		Sold to *James Brewer* in —— 42 Bolls of Barley, for 40 Bolls pay^le. at *Lambmas* next, at 12 *s.* £ 24 0 0						
49		At same Time delivered him 7 Bolls of a smaller Kind, pay^le. at same Term, at 10 *s.* 3 10 0						
	3.	JAMES BREWER		27	10			
	2.	MEAL AND GRAIN					27	10
		Sold and delivered to *John Baker* at —— 25 Bolls one Firlot of Barley, makes 31 ½ Bolls *Berwick* Measure, for 30 Bolls pay^le. equal to 24 Bolls *Kelso* Measure, to be paid at *Lambmas* next, at 12 *s. per* Boll £ 14 8 0						
50	4.	JOHN BAKER - - - -		14	8			
	2.	MEAL AND GRAIN . . .					14	8
		24th *March* 1761.						
		Sold to a Stranger for ready Money 1 Boll of Oats at 10 *s.* - - £ 0 10 0						
51		Sold to another at same time ½ Boll D°. - 5 0						
	1.	CASH		15				
	2.	MEAL AND GRAIN . . . -						15
		Ditto 28th.						
		Sold for ready Money 2 Bolls and 3 Firlots of Oats at 10 *s. per* Boll . . . £ 1 7 6						
52	1.	CASH		1	7	6		
	2.	MEAL AND GRAIN - - -					1	7 6
		April 20th.						
		Sold for ready Money 7 Bolls Oats at 8 *s.* 6 *d.* £ 2 19 6						
53	1.	CASH		2	19	6		
	2.	MEAL AND GRAIN					2	19 6
		Ditto 29th.						
		Sold for ready Money 13 Bolls of Oats, but received						
54		Payment only for 12 Bolls at 8 *s.* £ 4 16 0						
		Received for 12 Bolls more only . 4 15 0						
	1.	CASH - - . .		9	11			
	2.	MEAL AND GRAIN . . .					9	11
		May 9th.						
		Sold for ready Money 20 Bolls Oats at 8 *s.* £ 8 0 0						
55	1.	CASH - - - - -		8				
	2.	MEAL AND GRAIN - - -					8	

Broomknows, 16th May, 1761.

			Dr.			Cr.		
		Sold to *Andrew Hardie* 22 Bolls of Oats, and only 20 Bolls payte. at 8 *s.* - - - £ 8 0 0						
56	4.	ANDREW HARDIE - - -	8					
	2.	MEAL AND GRAIN . . .				8		
		Sold for ready Money an old Cow at £ 5 7 6						
57	1.	CASH	5	7	6			
	1.	HORNED CATTLE . . .				5	7	6
		Ditto 17th.						
		Sold to *William White*, payte. at *E——m* Fair, *viz.*						
		6 Queys at 5 *l.* 5 *s.* - . £ 31 10 0						
58		1 Dº. at 4 *l.* - - - 4 0 0						
	4.	WILLIAM WHITE - - -	35	10				
	1.	HORNED CATTLE - - - -				35	10	
		Ditto 18th.						
		My sowing for this Season being now over, I find I have the following Seeds sown in my Farm, *viz.*						
		2 Bolls of Wheat at 18 *s.* . £ 1 16 0						
		156 Bolls of Oats at 8 *s.* . . 62 8 0						
59		27 Bolls Peaſe at 10 *s.* . . 13 10 0						
		14 Bolls Barley at 11 *s.* 6 *d.* . 8 1 0						
	3.	FARM OF BROOMKNOWS - - .	85	15				
	2.	MEAL AND GRAIN . . .				85	15	
		Ditto 20th.						
		The Hinds have got this Year the following Grains, *viz.*						
		82 Bolls of Oats at 8 *s.* £ 32 16 0						
		20 Bolls 3 Firlots Barley at 10 *s.* 10 7 6						
		6 Bolls 2 Firlots Peaſe at 10 *s.* 3 5 0						
60		—— 46 8 6						
		The Lotmen have got *viz.*						
		14 Bolls of Oats at 8 *s.* £ 5 12 0						
		1½ Bolls Peaſe at 10 *s.* . 0 15 0						
		6 Bolls Barley at 10 *s.* . 3 0 0						
		—— 9 7 0						
	3.	FARM OF BROOMKNOWS . . .	55	15	6			
	2.	MEAL AND GRAIN				55	15	6
		I have given in Money to Servants this Year, ſome engaged by the Day, and ſome by the Year, *viz.*						
		To 7 Men Reapers, at 15 *s.* for the Harveſt, . . . £ 5 5 0						
		To 10 Women at 11 *s.* 8 *d.* . 5 16 8						
61		To ſeveral Men to this Date . . 1 13 0						
		To Men and Women engaged by the Day 4 16 8						
		To Men and Boys through the Year to this Term . . . 12 12 4						
		For mowing of Hay . . 6 17 6						
		To Men engaged by the Day . 18 12 11						
		To Day-labourers before *Martinmas* 6 12 0						
		£ 62 6 1						
	3.	SERVANTS WAGES . . .	62	6	1			
	1.	CASH - - - - -				62	6	1

Broomknows, 20th May, 1761.

			Dr.			Cr.		
62		Received from *Thomas Butcher* full Payment of the Hogs sold him the 28th *June* last . £ 33 5 0						
	1.	CASH - - . - - -	33	5				
	4.	THOMAS BUTCHER - - . -				33	5	
		I find by particular Subsidiary Books kept for the following Purposes, that I have paid out in ready Money, at different Times, *viz.*						
		For Family Expences - - £ 33 3 6						
		For Expences of Husbandry - 33 8 5						
63		For personal Expences in travelling, *&c.* 18 17 6						
		£ 85 9 5						
	4.	HOUSHOLD EXPENCES . . .	33	3	6			
	3.	FARM OF BROOMKNOWS . . .	33	8	5			
	4.	PERSONAL EXPENCES - -	18	17	6			
	1.	CASH				85	9	5
		I have paid Sir *Robert Laird* in full of this Year's Rent,						
64		*per* Discharge, - - £ 100 0 0						
	3.	Sir ROBERT LAIRD . . .	100					
	1.	CASH				100		
		By examining the Books my Wife or Servant keeps relating to the Poultry this Year, I find she has disposed of Hens, Chickens and Eggs, as many as has brought her in ready Money, besides what has been						
65		used in the Family, - - £ 8 7 6						
		Also by examining the Books kept for the Dairy, she has drawn for Milk, Butter and Cheese, besides what has been used in the Family, . . . 14 8 9						
		I have yet on Hand 10 Stones of Cheese, which I value at 4 *s.* *per* Stone, . 2 0 0						
	1.	CASH	22	16	3			
	4.	CHEESE	2					
	3.	POULTRY HOUSE				8	7	6
	3.	DAIRY				16	8	9

I N D E X.

To be bound in immediately before the Leger for the Farm of Broomknows, marked A 13.

B. Fol.

James Brewer - - - - 3
Thomas Butcher - - - 4
John Baker - - - - - 4
Balance - - - - - 5

C. Fol.

Cash - - - - 1
Horned Cattle - - - - 1
John Christy - - - - 4
Cheese - - - - 4

D Fol.

Dairy - - - - - 3

E. Fol.

Houshold Expences - - - 4
Personal Expences - - - 4

F. Fol.

Farm of *Broomknows* - - - 3
Robert Forrester - - - 3
John Farmer - - - 4

H. Fol.

Horses - - - - 2
Andrew Hardie - - - 4

L. Fol.

Sir *Robert Laird* - - - 3

M. Fol.

Meal and Grain - - - 2
John Mealmonger - - - 2
John Miller - - - 3

P. Fol

Poultry House - - - 3
Profit & Loss - - - 5

S. Fol.

Stock - - - - 1
Sheep Flocks - - - 2
Samuel Stabler - - - 3

U. Fol.

Labouring Utensils - - - 2

W. Fol.

Servants Wages - - - 3/4
William White

L E G E R.

Belonging to me *A. B.* Farmer at *Broomknows*,

CONTAINING

All the Dr. and Cr. I have dealt with; commencing the 15th May 1760.

Stock

Dr.

2	May	15	To Servants Wages	3	6	19	10
	1761. May	20	To Balance for my neat Eſtate	5	1392	14	2
					1399	14	

Caſh

1	May	15	To Stock	1	100	12	6
6	June	6	To Sheep Flocks	2	21		
8	——	8	To Meal and Grain	2	2	17	
9	——	12	To Horſes	2	6	8	
12	——	13	To Sundries		8	17	5
13	——	16	To *Samuel Stabler*	3	4	8	
14	——	22	To *Andrew Hardie*	4		9	10
15	——		To *John Mealmonger*	2	2	18	6
17	——	26	To *Andrew Hardie*	4	6		
19	——		To *Robert Forreſter*	3	16	15	
23	——	28	To Horned Cattle	1	5	2	6
25	——	30	To *John Farmer*	4	2	11	
26	July	9	To Meal and Grain	2	5	3	
27	——	10	To Sheep Flocks	2	35		
28	——	18	To Horned Cattle	1	6		
29	——	18	To Horſes	2	22		
30	——	24	To Sheep Flocks	2	4	19	
31	——	26	To Dº.	2		18	
32	Auguſt	24	To *James Brewar*	3	30		
33	——	24	To *Andrew Hardie*	4	3	2	
34	——	28	To Horned Cattle	1	96		
36	Septr.	25	To Dº.	1	41	9	
39	October	8	To Sheep Flocks	2	28	10	
41	——	26	To Meal and Grain	2	2	13	6
43	Novr.	2	To Dº.	2	6	8	7
44	——		To *James Brewar*	3	16	12	2
45	——	3	To Meal and Grain	2	6	13	9
47	——	28	To Dº.	2	16	11	7
	1761.						
51	March	24	To Dº.	2		15	
52	——	28	To Dº.	2	1	7	6
53	April	20	To Dº.	2	2	19	6
54	——	29	To Dº.	2	9	11	
55	May	9	To Dº.	2	8		
57	——	16	To Horned Cattle	1	5	7	6
62	——	20	To *Thomas Butcher*	4	33	5	
65	——	20	To Sundries		22	16	3
					584	2	1

Horned Cattle

				Heads.				
1	May	15	To Stock	104	1	477		
4	——	20	To Caſh	4	1	15		
10	June	12	To Dº. for a Calf	1	1		5	
35	Septr.	19	To Dº.	6	1	16	10	
37	——	25	To Dº.	2	1	5	5	
38	October	4	To Dº.	4	1	13		
	May	20	To Profit & Loſs		5	63	2	9
				121		590	2	9

Anno 1760.

Per Contra

				Cr		
1 May	15	By Sundries		1301	8	4
1761. May	20	By Profit & Loss for my neat Gain	5	98	5	8
				1399	14	

Per Contra

4 May	20	By Horned Cattle	1	15		
7 June	6	By Sheep Flocks	2		17	6
10 ——	12	By Horned Cattle	1		5	
11 ——	13	By Sir *Robert Laird*	3	100		
22 ——	28	By Sheep Flocks	2	24	13	6
35 Sept.	19	By Horned Cattle	1	16	10	
37 ——	25	By Do.	1	5	5	
38 October	4	By Do.	1	13		
40 ——	19	By Sundries		21	19	10
1761.						
61 May	20	By Servants Wages	3	62	6	1
63 ——		By Sundries		85	9	4
64 ——		By Sir *Robert Laird*	3	100		
		By Balance on Hand	5	138	15	9
				584	2	1

Per Contra

			Heads.				
23 June	28	By Cash	1	1	5	2	6
28 July	18	By Do.	2	1	6		
34 August	28	By Do.	12	1	96		
36 Sept.	25	By Do.	6	1	41	9	
1761.							
57 May	16	By Do.	1	1	5	7	6
58 ——	17	By *William White*	7	4	35	10	
——		By Balance in Proportion to the whole Cost	92	5	400	13	9
			121		590	2	9

Horses

				Heads.		Dr.		
1	May	15	To Stock	41	1	194	10	
40	October	19	To Cash for 4 Foals	4	1	8	11	4
	1761. May	20	To Profit & Loss		5	5	15	8
				45		208	17	

Sheep Flocks

				Lambs.	Sheep.				
1	May	15	To Stock	500	1	250			
7	June	6	To Cash	2	1		17	6	
20	———	26	To Farm of *Broomknows*	248	3	55	16		
22	———	28	To Cash	80	1	24	13	6	
40	October 1761.	19	To Dº.	34	1	13	8	6	
	May	20	To Profit & Loss		5	63	7	6	
				248	616	408	3		

Labouring Utensils

1	May	15	To Stock	1	40		

Meal and Grain

				Meal. Bolls.	Wheat Bolls	Oats. Bolls.	Pease. Bolls.	Barley. Bolls.				
1	May	15	To Stock	20		140	10	12	1	85		
42	October	26	To Farm of *Broomknows*		20	449	94	247	3	386	12	6
				20	20	589	104	259		471	12	6

John Mealmonger

1	May	15	To Stock	1	12	14	
5	June	1	To Meal and Grain	2	2	18	6
					15	12	6

Per Contra

			Heads.		Cr.		
9 June	12	By Cash	1	1	6	8	
29 July	18	By Dº.	4	1	22		
1761. May	20	By Balance in Proportion to the whole Cost	40	5	180	9	
			45		208	17	

Per Contra

			Lambs.	Sheep.			
6 June	6	By Sundries		65		37	15
21 ———	28	By *Thomas Butcher*	147	4		33	5
27 July	10	By Cash for Wool		1		35	
30 ———	24	By Dº.	20	1		4	19
31 ———	26	By Dº. for Wool		1			18
39 October	8	By Dº.		64	1	28	10
1761. May	20	By Balance of last Lambing, now Hogs, &c.	81	487	5	267	16
			248	616		408	3

Per Contra

1761. May	20	By Balance	5	40	

Per Contra

			Meal. Bolls.	Wheat. Bolls.	Ots. Bolls.	Peafe. Bolls.	Barley. Bolls.				
5 June	1	By Sundries			12					5	15 6
8 ———	8	By Dº.			33					14	15 3
16 ———	22	By *Andrew Hardie*			21			4		9	2
18 ———	26	By Farm of *Broomknows*						3			5
24 ———	28	By Dº.				3½		3		2	2
26 July	9	By Cash			12			1		5	3
41 October	26	By Dº.			6			1		2	13 6
43 Nover.	2	By Dº.			8	5¼		1		6	8 7
45 ———	3	By Dº.			15			1		6	13 9
46 ———	27	By *William White*					37	4		18	19 13
47 ———	28	By Cash		11½		12½		1		16	11 7
48 ———		By *Andrew Hardie*			21			4		9	3
49 Decer.	20	By *James Brewer*					49	3		27	10
50 ———		By *John Baker*					24	4		14	8
1761.											
51 March	24	By Cash			1½			1			15
52 ———	28	By Dº.			2¼			1		1	7 6
53 April	20	By Dº.			7			1		2	9 6
54 ———	29	By Dº.			25			1		9	11
55 May	9	By Dº.			20			1		8	
56 ———	16	By *Andrew Hardie*			22			4		8	
59 ———	18	By Farm of *Broomknows*		2	156	27	14	4		85	15
60 ———	20	By Dº.			96	8	26¼	4		55	15 6
		By Houſhold Expences for Meal uſed	20							10	
		By Balance according to the Valuation		6½	130¾	47¼	107¾	5		143	19 6
		By Profit and Loſs						5		6	1 10
			20	20	589	104	259			471	12 6

Per Contra

15 June	22	By Cash	1	2	18 6
1761. May	20	By Balance	5	12	14
				15	12 6

Farm of Broomknows

					Dr		
1	May 15	To Stock	1		85	15	
3		To Sir *Robert Laird*	3		200		
18	June 26	To Meal and Grain	2			5	
24	28	To Do.	2		2	2	
	1761.						
59	May 18	To Do.	2		85	15	
60	20	To Do.	2		55	15	6
63		To Cash	1		33	8	5
		To Profit & Loss	5		65	2	7
					528	3	6

Samuel Stabler

1	May 15	To Stock	1		4	8	

James Brewer

1	May 15	To Stock	1		46	12	2
49	Decer. 20	To Meal and Grain	2		27	10	
					74	2	2

Dairy

1	May 15	To Stock for Utenſils	1		3	10	
	1761.						
	May 20	To Profit & Loſs	5		15	18	9
					19	8	9

Poultry Houſe

				O'd Hens.	Young Hens.			
				20	20			
1	May 15	To Stock	1			1	6	8
	1761.							
	May 20	To Profit & Loſs	5			8	7	6
				20	20	9	14	2

Servants Wages

	1761.						
61	May 20	To Cash	1		62	6	1
					62	6	1

Sir Robert Laird

11	June 13	To Cash	1		100		
	1761.						
64	May 20	To Do.	1		100		
					200		

John Miller

5	June 1	To Meal and Grain	2		2	17	

Robert Forreſter

6	June 6	To Sheep Flocks	2		16	15	

						Cr.		
			Per Contra					
20	June	26	By Sheep Flocks		12	55	16	
42	October	26	By Meal and Grain		2	386	12	6
	1761.							
	May	20	By Balance for the Seed in the Ground		5	85	15	
						528	3	6
			Per Contra					
13	June	16	By Cash		1	4	8	
			Per Contra					
32	Auguſt	24	By Cash		1	30		
44	Nover.	2	By D°.		1	16	12	2
	1761.							
	May	20	By Balance		5	27	10	
						74	2	2
	1761.		**Per Contra**					
65	May	20	By Sundries			16	8	9
			By Balance for Utenſils remaining, valued at		5	3		
						19	8	9
	1761.		**Per Contra**	Old Hens.	Young Hens.			
65	May	20	By Cash			1	8	7	6
			By Balance on Hand	20	20	5	1	6	8
				20	20		9	14	2
			Per Contra					
2	May	15	By Stock			1	6	19	10
	1761.								
	May	20	By Profit & Loſs			5	55	6	3
							62	6	1
	1761.		**Per Contra**					
3	May	15	By Farm of *Broomknows*			3	200		
							200		
			Per Contra					
	May	20	By Balance			5	2	17	
			Per Contra					
19	June	26	By Cash			1	16	15	

					Dr.		
			John Christie				
8 June		8	To Meal and Grain	2	3	2	5
			Andrew Hardie				
8 June		8	To Meal and Grain	2	6	4	10
16		22	To Dº.	2	9	2	
48 Novr.		28	To Do.	2	9		3
	1761.						
56 May		16	To Do.	2	8		
					32	7	1
			John Farmer				
8 June		8	To Meal and Grain	2	2	11	
			Thomas Butcher				
21 June		28	To Sheep Flocks	2	33	5	
			William White				
46 Novr.		27	To Meal and Grain	2	18	19	3
	1761.						
58 May		17	To Horned Cattle	1	35	10	
					54	19	3
			John Baker				
50 Decer.		20	To Meal and Grain	2	14	8	
	1761.		**Houſhold Expences**				
63 May		20	To Caſh	1	33	3	6
			To Meal and Grain for Meal uſed in the Family	2	10		
	1761.		**Perſonal Expences**				
63 May		20	To Caſh	1	18	17	6
	1761.		**Cheeſe**	Stones.			
65 May		20	To Dairy	10	3	2	

					Cr.			
		Per Contra						
12 June	13	By Cash			1	3	2	5
		Per Contra						
12 June	13	By Cash			1	5	15	
14	22	By Do.			1		9	10
17	26	By Do.			1	6		
33 August	24	By Do.			1	3	2	
1761.								
May	20	By Balance			5	17		3
						32	7	1
		Per Contra						
25 June	30	By Cash			1	2	11	
		Per Contra						
1761.								
62 May	20	By Cash			1	33	5	
		Per Contra						
1761.								
May	20	By Balance			5	54	9	3
						54	9	3
		Per Contra						
1761.								
May	20	By Balance			5	14	8	
		Per Contra						
1761.								
May	20	By Profit & Loss			5	43	3	6
		Per Contra						
1761.								
May	20	By Profit & Loss			5	18	17	6
		Per Contra						
1761.					Stones			
May	20	By Balance			10	5	2	

				Dr.		
		Profit & Loſs				
May	20	To Meal and Grain	2	6	1	10
		To Servants Wages	3	55	6	3
		To Houſhold Expences	4	43	3	6
		To Perſonal Expences	4	18	17	6
		To Stock for my neat Gain	1	98	5	8
				221	14	9
		Balance				
May	20	To Caſh	1	138	15	9
		To Horned Cattle on Hand 92	1	400	13	9
		To Horſes on Hand 40	2	180	9	
		To Sheep Flocks on Hand, 81 Hogs, and 487 Sheep,	2	267	16	
		To Labouring Utenſils on Hand (ſomewhat impaired)	2	40		
		To Meal and Grain for 6½ Bolls Wheat at 18 *ſ.* 130 ¼ Bolls Oats at 8*ſ.* 47 ¾ Peaſe at 10*ſ.* & 107¾ Barley at 11*ſ.* 6*d.*	2	143	19	6
		To *John Mealmonger*	2	12	14	
		To Farm of *Broomknows* for Seed in the Ground	3	85	15	
		To *James Brewer*	3	27	10	
		To Dairy for Utenſils, valued at	3	3		
		To Poultry Houſe for 20 Old and 20 Young Hens	3	1	6	8
		To *John Miller*	3	2	17	
		To *Andrew Hardie*	4	17		3
		To *William White*	4	54	9	3
		To *John Baker*	4	14	8	
		To Cheeſe for 10 Stones at 4*ſ.*	4	2		
				1392	14	2

Cr.

		Per Contra					
May	20	By Horned Cattle	1	63	2	9
		By Horſes	2	5	15	8
		By Sheep Flocks	2	63	7	6
		By Farm of *Broomknows*	3	65	2	7
		By Dairy	3	15	18	9
		By Poultry Houſe	3	8	7	6
				221	14	9
1761.		**Per Contra**				
May	20	By Stock for my neat Eſtate	1	1392	14	2
				1392	14	2

BRITISH MUSEUM